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IOWA

Retail Sales and Use Tax Report

Sales of Fiscal Year Ending March 31, 1985

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip … f gas,
electr … rvice,
incluc … any
munic … , wa-
ter, h … lic in
its pr … vided
in thi … con-
sumer … gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of … c sports pro-
vided club m
There is … percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, … musement enter-
prises operated or … the state of Iowa,
such tax to be coll … erator in the same
manner as is prov … ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1985 amounted to $581.5 million which is a 2.60 percent increase from the $566.8 million collected in 1984. This number is not directly comparable due to the exclusion of late filers in the last quarter of FY 1984. The number of quarterly returns filed increased to 382,236 in 1985 from 372,297 in 1984 which is a 2.67 percentage increase. This increase is partly due to the exclusion of late filers in the last quarter of fiscal year 1984. This data reveals a decrease in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1985

Reflecting Christmas retail sales activity, 27.34 percent of fiscal 1985 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page VI present in detail the quarterly taxable sales and tax liabilities during fiscal 1985 and for each of the past two fiscal years.

Size of Gross Receipts in 1985

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1985" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which had $1 million in quarterly gross sales collected 44.78 percent of total sales tax in 1985 while comprising only 1.43 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 58.00 percent of total business but their tax collections represented only 2.65 percent of total collection.

Sales Tax Due by County in 1985

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

Figure A

TAXABLE SALES

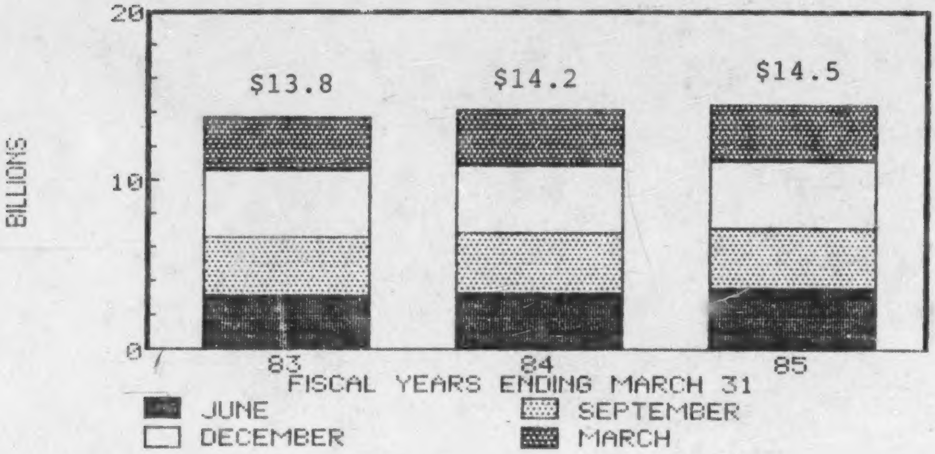
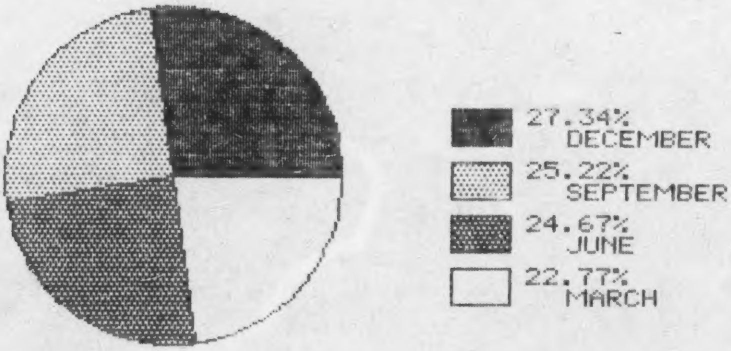


Figure B

COMPUTED TAX BY QUARTER



Quarter	**Computed Tax**
June 1984	$ 143,477,647
September 1984	146,656,063
December 1984	158,972,521
March 1985	132,409,853
TOTAL FY 1985	$ 581,516,084

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1985

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$240,321,243	41.33%
25,000 TO 50,000	$72,570,130	12.48%
10,000 TO 25,000	$46,671,217	8.03%
5,000 TO 10,000	$74,486,377	12.81%
2,500 TO 5,000	$46,020,262	7.91%
1,000 TO 2,500	$44,114,172	7.59%
500 TO 1,000	$19,181,295	3.30%
TOWNS UNDER 500	$11,552,323	1.99%
NON-PERMIT	$951,078	.16%
RURAL	$25,327,365	4.36%
OTHERS	$320,622	.06%
TOTALS (1)	$581,516,084	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1985

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	86,697	24.36%	$8,045,745	.02%	$593,341	.10%
500 - 999	20,539	5.77%	$15,070,996	.05%	$578,203	.10%
1,000 - 1,999	26,265	7.38%	$38,298,528	.11%	$1,424,170	.24%
2,000 - 2,999	17,601	4.95%	$43,509,945	.13%	$1,595,829	.27%
3,000 - 3,999	12,900	3.62%	$44,829,033	.13%	$1,609,849	.28%
4,000 - 4,999	10,114	2.84%	$45,352,730	.14%	$1,601,706	.28%
5,000 - 9,999	32,315	9.08%	$234,465,947	.70%	$8,041,935	1.38%
10,000 - 24,999	48,429	13.61%	$797,494,152	2.39%	$26,354,335	4.53%
25,000 - 49,999	32,964	9.26%	$1,174,249,092	3.52%	$35,873,437	6.17%
50,000 - 99,999	25,879	7.27%	$1,834,212,403	5.50%	$49,306,862	8.48%
100,000 - 249,999	22,508	6.32%	$3,536,882,540	10.60%	$78,983,042	13.58%
250,000 - 499,999	9,442	2.65%	$3,288,732,677	9.85%	$62,321,945	10.72%
500,000 - 999,999	5,181	1.46%	$3,612,740,309	10.82%	$52,815,427	9.08%
1,000,000 & OVER	5,091	1.43%	$18,705,464,675	56.04%	$260,416,003	44.78%
TOTALS (1)	355,925	100.00%*	$33,379,348,772	100.00%*	$581,516,084	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES TAX COLLECTION

BY COMPUTED TAX DUE
FISCAL YEAR 1985

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	102,971	28.93%	$419,321	.07%
25.00 - 49.99	25,614	7.20%	$924,864	.16%
50.00 - 99.99	31,349	8.81%	$2,269,351	.39%
100.00 - 149.99	19,876	5.58%	$2,443,913	.42%
150.00 - 199.99	14,438	4.06%	$2,502,496	.43%
200.00 - 249.99	11,217	3.15%	$2,504,355	.43%
250.00 - 499.99	36,916	10.37%	$13,401,808	2.30%
500.00 - 999.99	39,406	11.07%	$28,372,232	4.88%
1,000.00 - 1,499.99	20,106	5.65%	$24,631,206	4.24%
1,500.00 - 1,999.99	12,301	3.46%	$21,275,009	3.66%
2,000.00 - 2,499.99	7,915	2.22%	$17,685,994	3.04%
2,500.00 - 2,999.99	5,617	1.58%	$15,351,750	2.64%
3,000.00 - 3,999.99	7,157	2.01%	$24,750,110	4.26%
4,000.00 - 4,999.99	4,538	1.27%	$20,273,297	3.49%
5,000.00 - 9,999.99	9,277	2.61%	$64,424,992	11.08%
10,000.00 - 24,999.99	5,250	1.48%	$78,243,056	13.46%
25,000.00 - 49,999.99	1,159	.33%	$39,250,463	6.75%
50,000.00 - 99,999.99	413	.12%	$28,125,203	4.84%
100,000.00 & OVER	405	.11%	$194,666,664	33.48%
TOTALS (1)	355,925	100.00%*	$581,516,084	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING MARCH 31, 1985

Counties	Returns	Taxable Sales	Computed Tax
Adair	1,436	$ 36,442,932	$ 1,457,191
Adams	763	16,316,409	652,490
Allamakee	2,194	56,400,650	2,255,667
Appanoose	2,125	53,221,464	2,128,046
Audubon	1,314	28,516,081	1,140,314
Benton	3,163	70,778,110	2,830,812
Black Hawk	13,679	701,204,396	28,012,204
Boone	3,136	92,101,633	3,683,753
Bremer	3,209	88,797,579	3,550,872
Buchanan	3,009	69,688,394	2,788,038
Buena Vista	3,220	111,444,023	4,457,134
Butler	2,600	47,866,429	1,914,482
Calhoun	2,036	41,823,888	1,672,868
Carroll	3,340	117,965,101	4,718,094
Cass	2,893	84,694,873	3,385,695
Cedar	2,820	54,596,046	2,183,250
Cerro Gordo	6,226	295,742,520	11,828,609
Cherokee	2,353	66,606,131	2,663,945
Chickasaw	2,165	50,386,163	2,015,383
Clarke	1,250	32,874,024	1,314,956
Clay	3,121	110,967,404	4,437,772
Clayton	3,149	61,938,333	2,476,883
Clinton	6,253	235,199,665	9,407,403
Crawford	2,638	69,823,287	2,792,635
Dallas	3,753	105,651,356	4,225,458
Davis	1,296	24,456,901	978,033
Decatur	1,249	21,202,687	847,865
Delaware	2,285	62,261,527	2,490,169
Des Moines	4,984	235,631,594	9,424,596
Dickinson	2,866	80,277,769	3,210,668
Dubuque	9,526	457,978,250	18,354,504
Emmet	1,958	52,764,753	2,110,372
Fayette	3,346	96,347,129	3,852,947
Floyd	2,765	73,572,552	2,942,675
Franklin	1,869	48,763,583	1,950,244
Fremont	1,314	30,557,169	1,222,240
Greene	1,744	45,996,417	1,839,591
Grundy	1,935	45,005,533	1,800,058
Guthrie	1,777	35,641,528	1,425,364
Hamilton	2,560	71,253,848	2,849,483
Hancock	1,857	48,701,634	1,948,020
Hardin	3,553	102,353,650	4,093,291
Harrison	2,106	46,742,500	1,846,424
Henry	2,530	82,510,769	3,300,371
Howard	1,741	38,252,320	1,529,957
Humboldt	1,822	49,631,495	1,985,418
Ida	1,365	38,384,059	1,535,356
Iowa	2,364	75,419,315	3,016,720
Jackson	3,045	70,849,406	2,832,878
Jasper	4,446	157,393,322	6,295,420

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	2,368	$ 70,224,751	$ 2,808,358
Johnson	7,654	441,736,690	17,665,550
Jones	2,995	78,818,490	3,152,445
Keokuk	2,197	34,708,904	1,387,952
Kossuth	3,202	96,613,806	3,839,787
Lee	5,052	196,585,591	7,832,011
Linn	18,504	1,137,896,194	45,511,905
Louisa	1,338	28,204,113	1,148,993
Lucas	1,409	34,066,914	1,362,372
Lyon	1,834	33,422,581	1,336,910
Madison	1,556	29,291,324	1,171,542
Mahaska	3,126	105,286,297	4,211,164
Marion	3,427	111,754,415	4,469,847
Marshall	4,642	204,644,055	8,185,225
Mills	1,361	33,943,891	1,357,097
Mitchell	1,669	40,365,308	1,614,490
Monona	1,818	38,952,880	1,558,007
Monroe	1,138	27,266,238	1,090,583
Montgomery	1,980	61,030,887	2,437,742
Muscatine	4,572	196,882,683	7,872,008
O'Brien	2,828	66,241,112	2,648,958
Osceola	1,233	25,073,189	1,002,885
Page	2,842	79,467,817	3,178,564
Palo Alto	1,713	37,311,482	1,492,335
Plymouth	3,146	84,749,383	3,389,347
Pocahontas	1,928	40,124,638	1,604,629
Polk	33,010	2,617,998,676	104,711,897
Pottawattamie	7,671	352,289,722	14,075,846
Poweshiek	2,579	99,389,844	3,976,431
Ringgold	927	16,237,536	649,445
Sac	2,211	45,043,557	1,801,441
Scott	15,548	985,001,133	39,393,131
Shelby	2,302	55,106,713	2,204,013
Sioux	4,446	112,661,687	4,506,985
Story	7,263	326,020,888	13,038,859
Tama	2,647	64,313,736	2,572,013
Taylor	1,279	16,692,413	667,226
Union	1,843	56,762,120	2,270,477
Van Buren	1,495	15,454,713	618,188
Wapello	4,586	172,254,775	6,880,633
Warren	3,330	73,868,665	2,954,212
Washington	3,306	88,034,019	3,501,713
Wayne	1,367	17,780,060	711,159
Webster	5,755	259,767,516	10,389,235
Winnebago	1,904	49,020,084	1,959,824
Winneshiek	2,803	77,660,130	3,105,607
Woodbury	10,229	594,905,535	23,781,325
Worth	1,186	20,512,028	820,343
Wright	2,521	67,785,905	2,711,048
Non-Residents	198	8,737,286	309,054
Late Filers*	28,150	221,261,024	8,898,655
TOTAL	382,236	$14,542,219,999	$581,516,084

* Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1985

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	482	1.53%	$ 5,327,254	8.24%
Building Materials	701	2.22	869,279	1.35
General Merchandise	56	0.18	1,932,556	2.99
Food Dealers	90	0.28	52,438	0.08
Motor Vehicle	482	1.53	556,512	0.86
Apparel	217	0.69	165,455	0.26
Home Furnishings	906	2.87	1,595,830	2.47
Eating and Drinking	98	0.31	73,420	0.11
Specialty Retail	2,471	7.83	4,634,155	7.17
Services	4,549	14.41	8,560,115	13.24
Wholesale Goods	9,608	30.44	16,870,798	26.10
Miscellaneous	10,466	33.16	23,426,217	36.24
Late Filers*	1,437	4.55	573,411	0.89
	31,563	100.00%	$64,637,440	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1984 and 1985

Use Tax*	1984	1985	% Change
Retailers			
Number of Returns	30,119	31,563	*
Computed Tax	$56,775,357	$64,637,440	*
Motor Vehicle			
Number of Returns	606,522	627,142	3.40%
Computed Tax	$85,857,792	$91,163,588	6.18%
Consumers			
Number of Returns	19,163	19,391	*
Computed Tax	$17,850,318	$21,202,648	*

* Tables are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1985

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	13,020	41.25%	$14,944	.02%
25.00 - 49.99	1,489	4.72%	$53,848	.08%
50.00 - 99.99	1,875	5.94%	$135,966	.21%
100.00 - 149.99	1,305	4.13%	$160,997	.25%
150.00 - 199.99	1,009	3.20%	$174,670	.27%
200.00 - 249.99	766	2.43%	$171,606	.27%
250.00 - 499.99	2,590	8.21%	$932,965	1.44%
500.00 - 999.99	2,621	8.30%	$1,878,000	2.91%
1,000.00 - 1,499.99	1,371	4.34%	$1,685,776	2.61%
1,500.00 - 1,999.99	945	2.99%	$1,632,432	2.53%
2,000.00 - 2,499.99	672	2.13%	$1,499,973	2.32%
2,500.00 - 2,999.99	501	1.59%	$1,370,741	2.12%
3,000.00 - 3,999.99	762	2.41%	$2,622,263	4.06%
4,000.00 - 4,999.99	468	1.48%	$2,082,410	3.22%
5,000.00 - 9,999.99	1,008	3.19%	$7,154,081	11.07%
10,000.00 - 24,999.99	751	2.38%	$11,319,318	17.51%
25,000.00 - 49,999.99	231	.73%	$8,229,711	12.73%
50,000.00 - 99,999.99	105	.33%	$7,351,406	11.37%
100,000.00 & OVER	74	.23%	$16,166,333	25.01%
TOTALS (1)	31,563	100.00%*	$64,637,440	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1985

During fiscal 1985, the local option hotel/motel tax was imposed in twenty-two cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, two impose a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1985, a total of $4,868,557.64 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1985

Jurisdiction	Tax Rate	Quarter Ending June 1984	Quarter Ending Sept. 1984	Quarter Ending Dec. 1984	Quarter Ending March 1985	Total
Altoona	5%	$ 16,042.76	$ 21,648.81	$ 10,043.77	$ 10,825.76	$ 58,561.10
Ankeny	5%	9,875.93	11,523.87	7,757.46	8,289.31	37,446.57
Bettendorf(2)	4%	0.00	61,236.79	48,554.34	25,777.49	135,568.62
Burlington	5%	37,194.37	44,548.41	31,710.75	31,462.89	144,916.42
Cedar Rapids	5%	148,244.33	142,763.59	128,003.22	143,115.61	562,126.75
Clive	5%	22,633.07	22,011.96	14,618.92	14,747.83	74,011.78
Coralville	5%	86,331.35	113,912.96	72,781.17	62,043.54	335,069.02
Council Bluffs	5%	54,358.80	75,004.12	32,702.22	48,009.82	210,074.96
Davenport	5%	113,778.85	142,595.23	125,140.09	101,311.50	482,825.67
Des Moines	5%	338,738.89	336,291.19	343,877.29	302,596.45	1,321,503.82
Dubuque	5%	57,161.14	103,833.45	65,303.88	56,745.61	283,044.08
Indianola	5%	1,361.87	1,535.79	1,306.66	1,223.86	5,428.18
Iowa City	5%	23,684.61	24,692.71	44,888.83	39,569.75	132,835.90
Johnston	5%	15,834.68	17,929.98	14,312.60	6,191.77	54,269.03
Muscatine	4%	21,360.82	22,541.57	18,367.11	18,009.11	80,278.61
Ottumwa	5%	24,196.18	27,082.09	20,562.96	18,913.05	90,754.28
Polk County	5%	46,862.15	58,257.79	34,594.89	31,786.32	171,501.15
Sergeant Bluff	3%	1,465.74	2,450.99	971.31	657.80	5,545.84
Sioux City	3%	61,753.64	62,224.00	43,915.53	32,091.27	199,984.44
Urbandale	5%	55,133.02	68,818.17	38,908.45	40,641.42	203,501.06
Waterloo	5%	39,950.85	50,433.71	35,682.81	38,947.34	165,014.71
West Des Moines	5%	28,393.16	32,264.20	26,864.58	16,410.44	103,932.38
Windsor Heights	5%	2,471.65	3,194.80	2,542.51	2,154.31	10,363.27
		$1,206,827.86	$1,446,796.18	$1,163,411.35	$1,051,522.25	$4,868,557.64

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

(2) Effective July 1, 1984.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	198	$8,737,286	$309,054	.05%
ADAIR COUNTY				
GREENFIELD*	509	$19,809,020	$792,357	.14%
ADAIR	209	$8,815,571	$352,287	.06%
STUART	102	$2,306,847	$92,267	.02%
BRIDGEWATER	86	$1,070,908	$42,654	.01%
FONTANELLE	143	$1,584,945	$63,397	.01%
ORIENT	67	$721,924	$28,878	.00%
NON-PERMIT	5	$49,842	$1,993	.00%
OTHER	295	$2,083,875	$83,358	.01%
* TOTAL COUNTY *	1,436	$36,442,932	$1,457,191	.25%
ADAMS COUNTY				
CORNING*	470	$14,667,145	$586,526	.10%
PRESCOTT	53	$357,140	$14,286	.00%
NON-PERMIT	1	$171	$7	.00%
OTHER	239	$1,291,953	$51,671	.01%
* TOTAL COUNTY *	763	$16,316,409	$652,490	.11%
ALLAMAKEE COUNTY				
WAUKON*	777	$25,306,187	$1,012,193	.17%
LANSING	290	$6,458,103	$258,338	.04%
POSTVILLE	355	$16,447,981	$657,608	.11%
NEW ALBIN	131	$2,252,218	$90,089	.02%
HARPERS FERRY	101	$975,372	$39,013	.01%
NON-PERMIT	9	$58,424	$2,337	.00%
OTHER	531	$4,902,365	$196,089	.03%
* TOTAL COUNTY *	2,194	$56,400,650	$2,255,667	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,147	$44,550,734	$1,781,769	.31%
CINCINNATI	59	$271,524	$10,816	.00%
MORAVIA	163	$1,344,534	$53,774	.01%
MOULTON	132	$1,649,432	$65,694	.01%
MYSTIC	91	$468,598	$18,746	.00%
NON-PERMIT	17	$99,105	$3,962	.00%
OTHER	516	$4,837,537	$193,285	.03%
* TOTAL COUNTY *	2,125	$53,221,464	$2,128,046	.37%
AUDUBON COUNTY				
AUDUBON*	643	$23,035,158	$921,244	.16%
EXIRA	216	$2,637,106	$105,432	.02%
KIMBALLTON	100	$1,160,224	$46,405	.01%
NON-PERMIT	12	$31,279	$1,252	.00%
OTHER	343	$1,652,314	$65,981	.01%
* TOTAL COUNTY *	1,314	$28,516,081	$1,140,314	.20%
BENTON COUNTY				
BELLE PLAINE	493	$15,045,425	$601,663	.10%
VINTON*	849	$32,105,362	$1,284,203	.22%
BLAIRSTOWN	178	$4,241,625	$169,659	.03%
SHELLSBURG	108	$1,506,102	$60,243	.01%
VAN HORNE	132	$1,764,119	$70,553	.01%
ATKINS	136	$1,325,879	$53,035	.01%
GARRISON	94	$495,369	$19,815	.00%
KEYSTONE	137	$5,257,753	$210,229	.04%
MT AUBURN	52	$464,731	$18,591	.00%
NEWHALL	130	$1,987,508	$79,466	.01%
NORWAY	100	$2,411,477	$96,458	.02%
URBANA	86	$520,109	$20,806	.00%
WALFORD	55	$738,189	$29,528	.01%
NON-PERMIT	8	$52,380	$2,096	.00%
OTHER	605	$2,862,082	$114,467	.02%
* TOTAL COUNTY *	3,163	$70,778,110	$2,830,812	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,946	$488,956,068	$19,526,870	3.36%
CEDAR FALLS	3,626	$178,514,528	$7,137,818	1.23%
EVANSDALE	394	$6,338,512	$252,757	.04%
ELK RUN HTS	54	$697,175	$27,874	.00%
HUDSON	268	$5,670,677	$226,731	.04%
LA PORTE CITY	417	$7,163,036	$286,502	.05%
DUNKERTON	143	$1,396,910	$55,838	.01%
JANESVILLE	62	$633,399	$25,338	.00%
GILBERTVILLE	130	$1,300,838	$52,034	.01%
RAYMOND	73	$1,535,406	$61,354	.01%
NON-PERMIT	111	$1,315,367	$52,999	.01%
OTHER	455	$7,652,480	$306,089	.05%
* TOTAL COUNTY *	13,679	$701,204,396	$28,012,204	4.82%
BOONE COUNTY				
BOONE*	1,741	$68,348,658	$2,733,657	.47%
MADRID	331	$7,694,384	$307,759	.05%
OGDEN	339	$6,788,792	$271,543	.05%
BOXHOLM	64	$756,211	$30,251	.01%
NON-PERMIT	7	$34,821	$1,393	.00%
OTHER	654	$8,478,767	$339,150	.06%
* TOTAL COUNTY *	3,136	$92,101,633	$3,683,753	.63%
BREMER COUNTY				
WAVERLY*	1,201	$55,091,845	$2,202,815	.38%
SUMNER	441	$12,329,023	$493,056	.08%
TRIPOLI	251	$4,117,977	$164,718	.03%
DENVER	290	$5,526,307	$221,054	.04%
JANESVILLE	97	$1,597,792	$63,882	.01%
READLYN	177	$3,304,125	$132,133	.02%
FREDERIKA	44	$232,989	$9,320	.00%
PLAINFIELD	98	$1,310,811	$52,429	.01%
NON-PERMIT	22	$66,566	$2,664	.00%
OTHER	588	$5,220,144	$208,801	.04%
* TOTAL COUNTY *	3,209	$88,797,579	$3,550,872	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,064	$41,237,697	$1,648,969	.28%
JESUP	334	$8,106,038	$324,239	.06%
FAIRBANK	187	$3,621,348	$144,847	.02%
HAZLETON	172	$1,697,506	$67,901	.01%
LAMONT	119	$1,104,790	$44,169	.01%
WINTHROP	195	$3,156,690	$127,410	.02%
AURORA	59	$508,344	$20,306	.00%
BRANDON	96	$614,577	$24,585	.00%
QUASQUETON	56	$505,235	$20,209	.00%
ROWLEY	66	$452,844	$18,111	.00%
NON-PERMIT	10	$26,934	$1,077	.00%
OTHER	651	$8,656,391	$346,215	.06%
* TOTAL COUNTY *	3,009	$69,688,394	$2,788,038	.49%
BUENA VISTA COUNTY				
STORM LAKE*	1,593	$81,901,372	$3,275,499	.56%
ALTA	328	$9,381,653	$375,264	.06%
ALBERT CITY	168	$3,588,143	$143,454	.02%
MARATHON	76	$1,189,580	$47,578	.01%
NEWELL	212	$4,250,136	$170,009	.03%
SIOUX RAPIDS	247	$5,047,340	$201,894	.03%
LAKESIDE	44	$548,512	$21,941	.00%
REMBRANDT	86	$668,652	$26,748	.00%
LINN GROVE	63	$260,536	$10,424	.00%
NON-PERMIT	10	$45,228	$1,810	.00%
OTHER	393	$4,562,871	$182,513	.03%
* TOTAL COUNTY *	3,220	$111,444,023	$4,457,134	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	255	$4,154,367	$166,172	.03%
GREENE	305	$8,056,618	$322,232	.06%
PARKERSBURG	368	$7,271,395	$290,857	.05%
SHELL ROCK	254	$2,811,885	$112,477	.02%
ALLISON*	269	$11,256,838	$450,275	.08%
APLINGTON	209	$4,454,369	$178,175	.03%
DUMONT	162	$3,694,236	$147,721	.03%
NEW HARTFORD	111	$1,217,738	$48,704	.01%
AREDALE	44	$369,697	$14,682	.00%
BRISTOW	56	$270,824	$10,837	.00%
NON-PERMIT	9	$33,040	$1,321	.00%
OTHER	558	$4,275,422	$171,029	.03%
* TOTAL COUNTY *	2,600	$47,866,429	$1,914,482	.33%
CALHOUN COUNTY				
LAKE CITY	398	$10,780,846	$431,242	.07%
MANSON	361	$9,299,861	$371,990	.06%
ROCKWELL CITY*	478	$12,548,400	$501,877	.09%
LOHRVILLE	140	$780,169	$31,207	.01%
POMEROY	173	$3,191,242	$127,615	.02%
FARNHAMVILLE	107	$3,371,191	$134,849	.02%
NON-PERMIT	6	$59,598	$2,384	.00%
OTHER	380	$1,792,581	$71,704	.01%
* TOTAL COUNTY *	2,036	$41,823,888	$1,672,868	.29%
CARROLL COUNTY				
CARROLL*	1,575	$84,688,503	$3,387,225	.58%
COON RAPIDS	287	$6,798,916	$271,918	.05%
MANNING	331	$8,615,662	$344,558	.06%
BREDA	167	$2,786,578	$111,463	.02%
GLIDDEN	180	$5,614,609	$224,584	.04%
ARCADIA	99	$1,762,487	$70,499	.01%
DEDHAM	74	$1,003,779	$40,129	.01%
HALBUR	65	$2,365,982	$94,592	.02%
TEMPLETON	115	$1,332,672	$53,302	.01%
NON-PERMIT	8	$26,950	$1,081	.00%
OTHER	439	$2,968,963	$118,743	.02%
* TOTAL COUNTY *	3,340	$117,965,101	$4,718,094	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,450	$65,422,432	$2,614,840	.45%
ANITA	297	$4,117,291	$164,683	.03%
GRISWOLD	319	$6,240,305	$249,615	.04%
LEWIS	119	$797,181	$31,887	.01%
CUMBERLAND	98	$1,027,257	$41,075	.01%
MASSENA	142	$2,884,651	$115,378	.02%
WIOTA	43	$453,016	$18,119	.00%
NON-PERMIT	12	$87,250	$3,490	.00%
OTHER	413	$3,665,490	$146,608	.03%
* TOTAL COUNTY *	2,893	$84,694,873	$3,385,695	.58%
CEDAR COUNTY				
TIPTON*	708	$22,340,186	$893,548	.15%
DURANT	337	$8,667,028	$346,538	.06%
MECHANICSVILLE	155	$2,039,223	$81,570	.01%
WEST BRANCH	319	$4,289,259	$171,561	.03%
CLARENCE	211	$3,389,784	$135,419	.02%
LOWDEN	192	$4,020,875	$160,829	.03%
STANWOOD	171	$2,689,815	$107,586	.02%
BENNETT	122	$1,806,300	$72,140	.01%
NON-PERMIT	11	$50,743	$2,030	.00%
OTHER	594	$5,302,833	$212,029	.04%
* TOTAL COUNTY *	2,820	$54,596,046	$2,183,250	.38%
CERRO GORDO COUNTY				
MASON CITY*	3,856	$232,124,658	$9,284,969	1.60%
CLEAR LAKE	1,229	$48,758,782	$1,949,334	.34%
VENTURA	93	$1,068,323	$42,686	.01%
ROCKWELL	157	$1,616,687	$64,666	.01%
MESERVEY	80	$536,449	$21,453	.00%
PLYMOUTH	42	$640,142	$25,606	.00%
SWALEDALE	59	$565,492	$22,623	.00%
THORNTON	104	$1,201,025	$48,037	.01%
NON-PERMIT	44	$379,673	$15,187	.00%
OTHER	562	$8,851,289	$354,048	.06%
* TOTAL COUNTY *	6,226	$295,742,520	$11,828,609	2.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,135	$50,000,930	$1,999,739	.34%
MARCUS	282	$6,002,105	$240,090	.04%
AURELIA	238	$2,785,831	$111,423	.02%
CLEGHORN	51	$802,072	$32,083	.01%
MERIDEN	51	$356,099	$14,245	.00%
QUIMBY	99	$3,057,345	$122,294	.02%
WASHTA	59	$177,393	$7,094	.00%
NON-PERMIT	13	$115,905	$4,636	.00%
OTHER	425	$3,308,451	$132,341	.02%
* TOTAL COUNTY *	2,353	$66,606,131	$2,663,945	.46%
CHICKASAW COUNTY				
NEW HAMPTON*	788	$31,042,970	$1,241,659	.21%
NASHUA	294	$6,839,113	$273,567	.05%
FREDERICKSBURG	236	$4,035,656	$161,426	.03%
LAWLER	143	$3,111,756	$124,467	.02%
ALTA VISTA	76	$1,417,701	$56,707	.01%
IONIA	73	$869,704	$34,788	.01%
NON-PERMIT	19	$96,410	$3,859	.00%
OTHER	536	$2,972,853	$118,910	.02%
* TOTAL COUNTY *	2,165	$50,386,163	$2,015,383	.35%
CLARKE COUNTY				
OSCEOLA*	840	$29,855,299	$1,194,207	.21%
MURRAY	126	$969,435	$38,780	.01%
NON-PERMIT	3	$19,655	$786	.00%
OTHER	281	$2,029,635	$81,183	.01%
* TOTAL COUNTY *	1,250	$32,874,024	$1,314,956	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	2,094	$97,314,993	$3,891,785	.67%
EVERLY	158	$4,719,050	$188,760	.03%
PETERSON	144	$2,029,633	$81,097	.01%
DICKENS	42	$555,394	$22,216	.00%
FOSTORIA	43	$690,173	$27,601	.00%
GREENVILLE	41	$63,781	$2,552	.00%
ROYAL	107	$777,584	$31,101	.01%
WEBB	70	$661,301	$26,453	.00%
NON-PERMIT	37	$1,259,444	$50,379	.01%
OTHER	385	$2,896,051	$115,828	.02%
* TOTAL COUNTY *	3,121	$110,967,404	$4,437,772	.76%
CLAYTON COUNTY				
ELKADER*	470	$19,263,709	$770,554	.13%
GUTTENBERG	391	$9,267,036	$370,487	.06%
MONONA	329	$7,642,822	$305,665	.05%
STRAWBERRY PT	305	$5,462,371	$218,481	.04%
EDGEWOOD	161	$4,188,910	$167,562	.03%
GARNAVILLO	186	$2,542,286	$101,663	.02%
MARQUETTE	83	$769,148	$30,767	.01%
MCGREGOR	290	$3,332,526	$133,297	.02%
FARMERSBURG	72	$698,180	$27,925	.00%
LUANA	76	$915,232	$36,611	.01%
VOLGA CITY	80	$536,500	$21,459	.00%
NON-PERMIT	10	$94,248	$3,771	.00%
OTHER	676	$7,225,365	$288,641	.05%
* TOTAL COUNTY *	3,149	$61,938,333	$2,476,883	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	COUNTY				
CLINTON*		3,459	$184,167,790	$7,366,162	1.27%
DE WITT		756	$26,495,444	$1,059,806	.18%
CAMANCHE		383	$5,293,488	$211,748	.04%
DELMAR		54	$453,790	$18,154	.00%
GRAND MOUND		144	$1,130,314	$45,213	.01%
LOST NATION		189	$1,992,781	$79,710	.01%
WHEATLAND		165	$3,226,010	$129,042	.02%
CALAMUS		60	$1,268,564	$50,742	.01%
CHARLOTTE		61	$1,462,420	$58,498	.01%
GOOSE LAKE		43	$334,312	$13,375	.00%
LOW MOOR		84	$967,698	$38,696	.01%
WELTON		40	$263,041	$10,499	.00%
NON-PERMIT		38	$134,278	$5,374	.00%
OTHER		777	$8,009,735	$320,384	.06%
* TOTAL COUNTY *		6,253	$235,199,665	$9,407,403	1.62%
CRAWFORD	COUNTY				
DENISON*		1,169	$51,077,917	$2,043,035	.35%
CHARTER OAK		160	$3,673,706	$146,948	.03%
DOW CITY		117	$894,982	$35,802	.01%
MANILLA		162	$3,083,462	$123,342	.02%
SCHLESWIG		207	$2,981,298	$119,069	.02%
VAIL		98	$695,934	$27,805	.00%
KIRON		96	$1,256,361	$50,256	.01%
RICKETTS		47	$224,590	$8,986	.00%
WESTSIDE		105	$1,581,217	$63,250	.01%
NON-PERMIT		9	$16,001	$640	.00%
OTHER		468	$4,337,819	$173,502	.03%
* TOTAL COUNTY *		2,638	$69,823,287	$2,792,635	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,113	$43,678,747	$1,746,832	.30%
ADEL*	486	$25,232,990	$1,009,307	.17%
DALLAS CENTER	236	$2,998,593	$119,950	.02%
DEXTER	121	$2,569,881	$102,785	.02%
REDFIELD	150	$1,403,156	$56,121	.01%
WAUKEE	223	$9,242,328	$369,669	.06%
WOODWARD	157	$3,010,675	$120,253	.02%
DE SOTO	96	$1,380,889	$55,238	.01%
GRANGER	127	$3,413,421	$136,538	.02%
LINDEN	44	$188,690	$7,548	.00%
MINBURN	72	$818,323	$32,733	.01%
VAN METER	89	$1,145,562	$45,829	.01%
NON-PERMIT	24	$194,270	$7,772	.00%
OTHER	815	$10,373,831	$414,883	.07%
* TOTAL COUNTY *	3,753	$105,651,356	$4,225,458	.73%
DAVIS COUNTY				
BLOOMFIELD*	628	$19,720,197	$788,555	.14%
DRAKESVILLE	61	$237,769	$9,510	.00%
PULASKI	49	$586,789	$23,472	.00%
NON-PERMIT	13	$36,488	$1,480	.00%
OTHER	545	$3,875,658	$155,016	.03%
* TOTAL COUNTY *	1,296	$24,456,901	$978,033	.17%
DECATUR COUNTY				
LAMONI	350	$8,397,451	$335,824	.06%
LEON*	380	$9,700,420	$387,844	.07%
DAVIS CITY	55	$367,519	$14,700	.00%
DECATUR CITY	58	$964,107	$38,565	.01%
GARDEN GROVE	48	$202,573	$8,103	.00%
GRAND RIVER	58	$311,541	$12,461	.00%
WELDON	52	$295,439	$11,820	.00%
NON-PERMIT	3	$16,830	$673	.00%
OTHER	245	$946,807	$37,875	.01%
* TOTAL COUNTY *	1,249	$21,202,687	$847,865	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	913	$42,199,756	$1,687,915	.29%
EARLVILLE	170	$2,421,470	$96,864	.02%
EDGEWOOD	46	$523,624	$20,944	.00%
HOPKINTON	139	$2,853,813	$114,152	.02%
COLESBURG	86	$1,646,664	$65,673	.01%
DELHI	105	$1,518,615	$60,744	.01%
GREELEY	61	$756,882	$30,273	.01%
RYAN	88	$528,686	$21,147	.00%
NON-PERMIT	10	$28,347	$1,135	.00%
OTHER	567	$9,783,670	$391,322	.07%
* TOTAL COUNTY *	2,285	$62,261,527	$2,490,169	.43%
DES MOINES COUNTY				
BURLINGTON*	3,193	$178,608,478	$7,143,668	1.23%
MEDIAPOLIS	337	$9,322,814	$372,913	.06%
WEST BURLINGTON	588	$34,916,632	$1,396,648	.24%
DANVILLE	138	$4,225,490	$169,015	.03%
MIDDLETOWN	44	$329,401	$13,177	.00%
NON-PERMIT	26	$319,062	$12,794	.00%
OTHER	658	$7,979,717	$316,381	.05%
* TOTAL COUNTY *	4,984	$235,631,594	$9,424,596	1.62%
DICKINSON COUNTY				
MILFORD	490	$11,809,905	$472,394	.08%
SPIRIT LAKE*	869	$40,292,231	$1,611,392	.28%
ARNOLDS PARK	414	$6,950,433	$277,886	.05%
LAKE PARK	234	$4,729,905	$189,197	.03%
OKOBOJI	144	$9,460,711	$378,429	.07%
SUPERIOR	43	$644,024	$25,759	.00%
TERRIL	75	$934,326	$37,369	.01%
NON-PERMIT	16	$87,986	$3,519	.00%
OTHER	581	$5,368,248	$214,723	.04%
* TOTAL COUNTY *	2,866	$80,277,769	$3,210,668	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,610	$383,614,740	$15,342,422	2.64%
CASCADE	358	$9,824,631	$392,985	.07%
DYERSVILLE	643	$30,334,765	$1,213,019	.21%
EPWORTH	117	$2,328,024	$93,117	.02%
FARLEY	182	$3,092,020	$123,680	.02%
BERNARD	84	$910,548	$36,421	.01%
HOLY CROSS	79	$1,433,912	$57,357	.01%
LUXEMBURG	62	$646,515	$25,857	.00%
NEW VIENNA	104	$2,469,466	$98,768	.02%
PEOSTA	69	$984,039	$39,348	.01%
SHERRILL	40	$206,573	$8,263	.00%
WORTHINGTON	88	$169,921	$44,851	.01%
ZWINGLE	45	$209,507	$8,381	.00%
NON-PERMIT	106	$1,095,920	$43,839	.01%
OTHER	939	$20,657,669	$826,196	.14%
* TOTAL COUNTY *	9,526	$457,978,250	$18,354,504	3.16%
EMMET COUNTY				
ESTHERVILLE*	1,109	$42,774,008	$1,710,831	.29%
ARMSTRONG	275	$5,560,199	$222,328	.04%
RINGSTED	110	$2,153,259	$86,133	.01%
WALLINGFORD	66	$351,907	$14,064	.00%
NON-PERMIT	20	$77,251	$3,090	.00%
OTHER	378	$1,848,129	$73,926	.01%
* TOTAL COUNTY *	1,958	$52,764,753	$2,110,372	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,158	$45,922,222	$1,836,285	.32%
FAYETTE	236	$2,521,107	$100,850	.02%
WEST UNION*	515	$19,442,347	$777,422	.13%
ARLINGTON	85	$1,526,644	$61,064	.01%
CLERMONT	126	$4,728,156	$189,134	.03%
ELGIN	129	$2,486,044	$99,445	.02%
HAWKEYE	104	$1,861,408	$74,437	.01%
MAYNARD	85	$2,686,265	$107,451	.02%
ST LUCAS	51	$973,830	$38,958	.01%
WADENA	43	$232,247	$9,290	.00%
WAUCOMA	65	$1,064,454	$42,578	.01%
WESTGATE	52	$321,899	$12,813	.00%
NON-PERMIT	20	$133,327	$5,332	.00%
OTHER	677	$12,447,149	$497,888	.09%
* TOTAL COUNTY *	3,346	$96,347,129	$3,852,947	.66%
FLOYD COUNTY				
CHARLES CITY*	1,392	$58,362,688	$2,334,325	.40%
NORA SPRINGS	272	$3,571,508	$142,860	.02%
ROCKFORD	203	$3,502,497	$140,086	.02%
FLOYD	67	$1,145,790	$45,810	.01%
MARBLE ROCK	121	$1,350,065	$54,002	.01%
RUDD	104	$1,111,452	$44,458	.01%
NON-PERMIT	6	$15,183	$608	.00%
OTHER	600	$4,513,369	$180,526	.03%
* TOTAL COUNTY *	2,765	$73,572,552	$2,942,675	.51%
FRANKLIN COUNTY				
HAMPTON*	913	$35,353,751	$1,413,998	.24%
ACKLEY	44	$508,792	$20,352	.00%
SHEFFIELD	227	$4,105,585	$164,217	.03%
ALEXANDER	43	$493,352	$19,721	.00%
COULTER	78	$744,779	$29,670	.01%
GENEVA	42	$551,863	$22,073	.00%
LATIMER	123	$2,223,677	$88,948	.02%
NON-PERMIT	7	$24,127	$965	.00%
OTHER	392	$4,757,657	$190,300	.03%
* TOTAL COUNTY *	1,869	$48,763,583	$1,950,244	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	277	$7,997,599	$319,911	.06%
SIDNEY*	250	$4,157,118	$166,241	.03%
TABOR	199	$2,105,044	$84,182	.01%
FARRAGUT	83	$614,218	$24,568	.00%
RANDOLPH	43	$437,029	$17,483	.00%
RIVERTON	56	$555,656	$22,230	.00%
THURMAN	48	$211,913	$8,477	.00%
NON-PERMIT	9	$2,309,835	$92,395	.02%
OTHER	349	$12,168,757	$486,753	.08%
* TOTAL COUNTY *	1,314	$30,557,169	$1,222,240	.21%
GREENE COUNTY				
JEFFERSON*	840	$32,572,357	$1,302,682	.22%
CHURDAN	131	$1,033,876	$41,356	.01%
GRAND JCT	217	$4,587,828	$183,475	.03%
SCRANTON	143	$2,212,753	$88,487	.02%
PATON	92	$2,100,097	$84,005	.01%
RIPPEY	74	$704,618	$28,156	.00%
NON-PERMIT	14	$65,581	$2,624	.00%
OTHER	233	$2,720,007	$108,836	.02%
* TOTAL COUNTY *	1,744	$45,996,417	$1,839,591	.32%
GRUNDY COUNTY				
GRUNDY CENTER*	516	$20,166,624	$806,650	.14%
REINBECK	330	$7,120,174	$284,804	.05%
CONRAD	245	$4,866,174	$194,630	.03%
DIKE	158	$5,639,893	$225,554	.04%
WELLSBURG	165	$3,632,172	$145,210	.02%
BEAMAN	59	$1,002,722	$40,148	.01%
HOLLAND	71	$476,542	$19,052	.00%
NON-PERMIT	2	$747	$30	.00%
OTHER	389	$2,100,485	$83,980	.01%
* TOTAL COUNTY *	1,935	$45,005,533	$1,800,058	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	452	$15,224,476	$608,892	.10%
PANORA	252	$5,952,868	$238,099	.04%
STUART	255	$5,874,564	$234,987	.04%
BAYARD	124	$2,161,943	$86,476	.01%
CASEY	124	$1,311,485	$52,273	.01%
BAGLEY	88	$1,650,703	$66,027	.01%
JAMAICA	43	$258,473	$10,339	.00%
MENLO	72	$810,817	$32,431	.01%
YALE	67	$803,361	$32,126	.01%
NON-PERMIT	10	$16,123	$644	.00%
OTHER	290	$1,576,715	$63,070	.01%
* TOTAL COUNTY *	1,777	$35,641,528	$1,425,364	.25%
HAMILTON COUNTY				
WEBSTER CITY*	1,243	$46,004,011	$1,839,510	.32%
JEWELL	215	$7,849,686	$313,966	.05%
STRATFORD	175	$3,837,240	$153,498	.03%
WILLIAMS	140	$4,013,595	$160,545	.03%
BLAIRSBURG	57	$794,025	$31,761	.01%
ELLSWORTH	112	$2,227,704	$89,104	.02%
KAMRAR	60	$427,402	$17,095	.00%
RANDALL	45	$406,433	$16,257	.00%
STANHOPE	90	$1,082,877	$43,312	.01%
NON-PERMIT	14	$52,439	$2,098	.00%
OTHER	409	$4,558,436	$182,337	.03%
* TOTAL COUNTY *	2,560	$71,253,848	$2,849,483	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	420	$13,413,534	$536,535	.09%
GARNER*	438	$21,610,282	$864,404	.15%
KANAWHA	161	$3,919,667	$156,788	.03%
KLEMME	124	$1,898,423	$75,932	.01%
CORWITH	97	$1,986,472	$79,458	.01%
CRYSTAL LAKE	59	$538,382	$21,533	.00%
GOODELL	50	$145,237	$5,805	.00%
WODEN	73	$1,271,491	$50,844	.01%
FOREST CITY	52	$504,768	$20,191	.00%
NON-PERMIT	4	$12,559	$502	.00%
OTHER	379	$3,400,819	$136,028	.02%
* TOTAL COUNTY *	1,857	$48,701,634	$1,948,020	.33%
HARDIN COUNTY				
IOWA FALLS	1,166	$48,644,239	$1,945,137	.33%
ACKLEY	365	$6,396,868	$255,752	.04%
ELDORA*	581	$15,977,223	$639,035	.11%
ALDEN	152	$3,629,821	$145,189	.02%
HUBBARD	226	$5,842,853	$233,707	.04%
RADCLIFFE	130	$1,983,874	$79,347	.01%
STEAMBOAT ROCK	75	$1,228,405	$49,136	.01%
UNION	127	$2,906,435	$116,253	.02%
NON-PERMIT	12	$14,397	$576	.00%
OTHER	719	$15,729,535	$629,159	.11%
* TOTAL COUNTY *	3,553	$102,353,650	$4,093,291	.70%
HARRISON COUNTY				
DUNLAP	266	$5,017,470	$200,695	.03%
LOGAN*	271	$6,799,965	$272,001	.05%
MISSOURI VALLEY	538	$20,747,273	$806,622	.14%
WOODBINE	260	$5,686,655	$227,447	.04%
MONDAMIN	106	$1,213,737	$48,545	.01%
PERSIA	90	$495,783	$19,833	.00%
PISGAH	95	$588,330	$23,537	.00%
NON-PERMIT	12	$82,104	$3,283	.00%
OTHER	468	$6,111,183	$244,461	.04%
* TOTAL COUNTY *	2,106	$46,742,500	$1,846,424	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	1,085	$59,244,678	$2,369,747	.41%
NEW LONDON	264	$4,202,283	$168,084	.03%
WAYLAND	163	$2,464,135	$98,567	.02%
WINFIELD	250	$5,126,856	$205,077	.04%
MT UNION	41	$754,095	$30,164	.01%
OLDS	73	$1,157,928	$46,316	.01%
SALEM	82	$473,438	$18,936	.00%
NON-PERMIT	13	$741,570	$29,662	.01%
OTHER	559	$8,345,786	$333,818	.06%
* TOTAL COUNTY *	2,530	$82,510,769	$3,300,371	.57%
HOWARD COUNTY				
CRESCO*	794	$27,976,410	$1,119,022	.19%
ELMA	158	$1,683,236	$67,310	.01%
LIME SPRINGS	134	$1,715,716	$68,554	.01%
RICEVILLE	74	$1,594,765	$63,792	.01%
CHESTER	89	$1,245,922	$49,837	.01%
PROTIVIN	103	$2,021,846	$80,877	.01%
NON-PERMIT	11	$51,469	$2,061	.00%
OTHER	378	$1,962,936	$78,504	.01%
* TOTAL COUNTY *	1,741	$38,252,320	$1,529,957	.26%
HUMBOLDT COUNTY				
HUMBOLDT	878	$40,437,668	$1,617,454	.28%
DAKOTA CITY*	121	$984,130	$39,369	.01%
GILMORE CITY	52	$581,195	$23,250	.00%
LIVERMORE	109	$1,405,970	$56,238	.01%
BODE	83	$925,228	$37,008	.01%
RENWICK	91	$2,400,346	$96,001	.02%
NON-PERMIT	16	$142,506	$5,932	.00%
OTHER	472	$2,754,452	$110,166	.02%
* TOTAL COUNTY *	1,822	$49,631,495	$1,985,418	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	333	$6,326,017	$253,039	.04%
IDA GROVE*	565	$27,440,720	$1,097,622	.19%
BATTLE CREEK	158	$2,023,782	$80,954	.01%
ARTHUR	59	$353,977	$14,157	.00%
GALVA	59	$444,390	$17,777	.00%
NON-PERMIT	9	$35,680	$1,426	.00%
OTHER	182	$1,759,493	$70,381	.01%
* TOTAL COUNTY *	1,365	$38,384,059	$1,535,356	.26%
IOWA COUNTY				
MARENGO*	452	$15,731,649	$629,271	.11%
NORTH ENGLISH	197	$5,464,941	$218,599	.04%
WILLIAMSBURG	425	$16,894,760	$675,761	.12%
VICTOR	216	$4,683,528	$187,337	.03%
LADORA	65	$183,016	$7,318	.00%
MILLERSBURG	49	$738,720	$29,544	.01%
PARNELL	48	$384,081	$15,365	.00%
NON-PERMIT	6	$12,433	$498	.00%
OTHER	906	$31,326,187	$1,253,027	.22%
* TOTAL COUNTY *	2,364	$75,419,315	$3,016,720	.52%
JACKSON COUNTY				
MAQUOKETA*	1,157	$39,268,875	$1,570,621	.27%
BELLEVUE	458	$9,235,477	$368,671	.06%
PRESTON	224	$7,600,047	$303,964	.05%
SABULA	135	$1,526,043	$61,014	.01%
ANDREW	55	$629,002	$25,161	.00%
BALDWIN	47	$190,524	$7,617	.00%
LA MOTTE	80	$1,520,296	$60,713	.01%
MILES	95	$2,941,413	$117,652	.02%
MONMOUTH	43	$183,068	$7,323	.00%
SPRINGBROOK	43	$447,090	$17,880	.00%
NON-PERMIT	18	$71,806	$2,873	.00%
OTHER	690	$7,235,765	$289,389	.05%
* TOTAL COUNTY *	3,045	$70,849,406	$2,832,878	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER	COUNTY				
NEWTON*		2,129	$102,415,709	$4,096,431	.70%
COLFAX		303	$20,284,830	$811,388	.14%
MONROE		275	$5,725,970	$229,032	.04%
BAXTER		168	$2,457,299	$98,281	.02%
KELLOGG		111	$1,460,396	$58,420	.01%
PRAIRIE CITY		201	$7,135,462	$285,397	.05%
LYNNVILLE		113	$1,270,308	$50,811	.01%
MINGO		75	$502,507	$20,104	.00%
SULLY		167	$8,102,109	$324,084	.06%
NON-PERMIT		24	$31,557	$1,263	.00%
OTHER		880	$8,007,175	$320,239	.06%
* TOTAL COUNTY *		4,446	$157,393,322	$6,295,420	1.08%
JEFFERSON	COUNTY				
FAIRFIELD*		1,603	$63,292,148	$2,531,073	.44%
BATAVIA		85	$663,534	$26,543	.00%
LIBERTYVILLE		64	$971,392	$38,854	.01%
LOCKRIDGE		43	$480,730	$19,230	.00%
PACKWOOD		76	$806,920	$32,273	.01%
NON-PERMIT		11	$22,570	$902	.00%
OTHER		486	$3,987,457	$159,483	.03%
* TOTAL COUNTY *		2,368	$70,224,751	$2,808,358	.48%
JOHNSON	COUNTY				
IOWA CITY*		4,524	$339,344,869	$13,570,272	2.33%
CORALVILLE		992	$67,715,517	$2,708,266	.47%
LONE TREE		174	$1,938,650	$77,537	.01%
OXFORD		126	$1,445,825	$57,826	.01%
SOLON		221	$3,785,617	$151,398	.03%
HILLS		80	$2,222,003	$88,881	.02%
NORTH LIBERTY		169	$3,325,665	$133,021	.02%
SWISHER		99	$1,850,199	$74,006	.01%
TIFFIN		50	$1,594,116	$63,762	.01%
NON-PERMIT		79	$300,285	$12,056	.00%
OTHER		1,140	$18,213,944	$728,525	.13%
* TOTAL COUNTY *		7,654	$441,736,690	$17,665,550	3.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	649	$31,070,241	$1,242,706	.21%
MONTICELLO	834	$29,778,964	$1,191,167	.20%
OLIN	173	$3,222,271	$128,889	.02%
OXFORD JCT	145	$1,077,694	$43,111	.01%
WYOMING	154	$2,260,079	$90,262	.02%
ONSLOW	62	$450,792	$18,036	.00%
NON-PERMIT	26	$108,973	$4,359	.00%
OTHER	952	$10,849,476	$433,915	.07%
* TOTAL COUNTY *	2,995	$78,818,490	$3,152,445	.54%
KEOKUK COUNTY				
KEOTA	247	$2,822,414	$112,894	.02%
SIGOURNEY*	500	$15,090,684	$603,521	.10%
DELTA	60	$284,586	$11,381	.00%
HEDRICK	186	$1,664,683	$66,527	.01%
RICHLAND	120	$2,787,303	$111,487	.02%
WHAT CHEER	189	$1,867,065	$74,669	.01%
GIBSON	43	$377,074	$15,083	.00%
HARPER	43	$404,989	$16,199	.00%
KESWICK	69	$1,616,527	$64,663	.01%
OLLIE	55	$220,573	$8,823	.00%
SOUTH ENGLISH	56	$670,413	$26,624	.00%
NON-PERMIT	9	$34,577	$1,383	.00%
OTHER	620	$6,868,016	$274,698	.05%
* TOTAL COUNTY *	2,197	$34,708,904	$1,387,952	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1965

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	1,252	$66,619,511	$2,664,659	.46%
BANCROFT	189	$7,064,847	$282,594	.05%
BURT	81	$970,836	$38,829	.01%
LU VERNE	72	$1,056,320	$17,676	.00%
SWEA CITY	190	$2,540,031	$101,601	.02%
TITONKA	175	$3,843,297	$153,729	.03%
WESLEY	104	$3,378,823	$135,147	.02%
WHITTEMORE	149	$2,516,389	$100,657	.02%
FENTON	115	$1,252,505	$50,071	.01%
LAKOTA	87	$675,729	$27,030	.00%
LEDYARD	64	$787,004	$31,448	.01%
LONE ROCK	47	$495,216	$19,809	.00%
NON-PERMIT	13	$63,148	$2,526	.00%
OTHER	664	$5,350,150	$214,011	.04%
* TOTAL COUNTY *	3,202	$96,613,806	$3,839,787	.66%
LEE COUNTY				
FT MADISON*	1,391	$64,418,727	$2,576,086	.44%
KEOKUK	1,844	$92,334,598	$3,693,306	.64%
DONNELLSON	241	$5,491,283	$189,104	.03%
MONTROSE	120	$1,381,696	$55,267	.01%
WEST POINT	214	$3,789,242	$151,573	.03%
ST PAUL	60	$2,524,574	$100,982	.02%
HOUGHTON	49	$1,384,359	$55,372	.01%
NON-PERMIT	28	$425,254	$17,053	.00%
OTHER	1,105	$24,835,948	$993,268	.17%
* TOTAL COUNTY *	5,052	$196,585,591	$7,832,011	1.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	12,550	$984,013,700	$39,357,190	6.77%
MARION	2,116	$88,661,567	$3,546,409	.61%
CENTER POINT	226	$3,918,529	$156,725	.03%
CENTRAL CITY	244	$1,752,280	$70,077	.01%
HIAWATHA	402	$8,216,712	$328,604	.06%
LISBON	269	$3,626,035	$145,037	.02%
MT VERNON	435	$16,270,449	$650,465	.11%
COGGON	162	$2,793,504	$111,728	.02%
FAIRFAX	130	$1,356,059	$54,246	.01%
SPRINGVILLE	163	$1,767,713	$70,684	.01%
WALKER	146	$2,097,726	$83,881	.01%
ALBURNETTE	101	$1,148,881	$45,955	.01%
ELY	117	$1,885,141	$75,406	.01%
PALO	77	$1,353,965	$54,157	.01%
NON-PERMIT	126	$974,039	$38,965	.01%
OTHER	1,240	$18,059,894	$722,376	.12%
* TOTAL COUNTY *	18,504	$1,137,896,194	$45,511,905	7.83%
LOUISA COUNTY				
COLUMBUS JCT	295	$9,513,774	$401,449	.07%
WAPELLO*	364	$9,757,357	$390,292	.07%
MORNING SUN	149	$3,543,231	$141,727	.02%
GRANDVIEW	55	$650,216	$26,007	.00%
LETTS	40	$426,483	$17,056	.00%
OAKVILLE	67	$883,659	$35,347	.01%
NON-PERMIT	7	$4,545	$182	.00%
OTHER	361	$3,424,848	$136,933	.02%
* TOTAL COUNTY *	1,338	$28,204,113	$1,148,993	.20%
LUCAS COUNTY				
CHARITON*	887	$27,430,903	$1,096,975	.19%
RUSSELL	91	$1,391,895	$55,629	.01%
LUCAS	50	$257,654	$10,308	.00%
NON-PERMIT	5	$13,948	$559	.00%
OTHER	376	$4,972,514	$198,901	.03%
* TOTAL COUNTY *	1,409	$34,066,914	$1,362,372	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	490	$15,282,925	$611,385	.11%
GEORGE	239	$4,601,691	$184,074	.03%
DOON	125	$1,638,496	$65,536	.01%
INWOOD	206	$4,220,699	$168,795	.03%
LARCHWOOD	170	$2,374,663	$94,989	.02%
LITTLE ROCK	75	$913,211	$36,525	.01%
ALVORD	40	$255,876	$10,233	.00%
LESTER	81	$1,606,741	$64,268	.01%
NON-PERMIT	8	$43,825	$1,753	.00%
OTHER	400	$2,484,454	$99,352	.02%
* TOTAL COUNTY *	1,834	$33,422,581	$1,336,910	.23%
MADISON COUNTY				
WINTERSET*	676	$22,312,454	$892,391	.15%
EARLHAM	155	$2,132,793	$85,313	.01%
MACKSBURG	43	$199,287	$7,971	.00%
ST CHARLES	98	$1,330,279	$53,211	.01%
TRURO	83	$418,764	$16,752	.00%
NON-PERMIT	20	$50,436	$2,016	.00%
OTHER	481	$2,847,311	$113,888	.02%
* TOTAL COUNTY *	1,556	$29,291,324	$1,171,542	.20%
MAHASKA COUNTY				
OSKALOOSA*	1,897	$95,055,950	$3,802,020	.65%
NEW SHARON	284	$3,247,083	$129,837	.02%
UNIVERSITY PARK	47	$282,066	$11,282	.00%
BARNES CITY	61	$321,652	$12,864	.00%
FREMONT	92	$747,700	$29,905	.01%
LEIGHTON	42	$217,488	$8,699	.00%
NON-PERMIT	15	$73,073	$2,922	.00%
OTHER	688	$5,341,285	$213,635	.04%
* TOTAL COUNTY *	3,126	$105,286,297	$4,211,164	.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	1,058	$49,845,001	$1,993,523	.34%
PELLA	1,055	$45,019,106	$1,800,761	.31%
PLEASANTVILLE	229	$3,589,220	$143,548	.02%
BUSSEY	75	$474,913	$18,996	.00%
MELCHER	129	$1,281,870	$51,275	.01%
NON-PERMIT	17	$53,200	$2,130	.00%
OTHER	864	$11,491,105	$459,614	.08%
* TOTAL COUNTY *	3,427	$111,754,415	$4,469,847	.77%
MARSHALL COUNTY				
MARSHALLTOWN*	3,173	$183,452,406	$7,337,773	1.26%
STATE CENTER	256	$3,800,293	$151,998	.03%
ALBION	75	$1,024,451	$40,979	.01%
GILMAN	111	$1,252,543	$50,103	.01%
MELBOURNE	128	$2,070,492	$82,803	.01%
LAUREL	67	$721,952	$28,879	.00%
LE GRAND	92	$1,878,783	$75,146	.01%
RHODES	63	$211,498	$8,457	.00%
NON-PERMIT	20	$68,215	$2,728	.00%
OTHER	657	$10,163,422	$406,359	.07%
* TOTAL COUNTY *	4,642	$204,644,055	$8,185,225	1.41%
MILLS COUNTY				
GLENWOOD*	547	$24,567,596	$982,064	.17%
MALVERN	208	$3,939,544	$157,557	.03%
EMERSON	109	$1,498,652	$59,945	.01%
HENDERSON	53	$562,773	$22,508	.00%
NON-PERMIT	7	$40,075	$1,603	.00%
OTHER	437	$3,335,251	$133,420	.02%
* TOTAL COUNTY *	1,361	$33,943,891	$1,357,097	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	647	$19,900,256	$795,993	.14%
ST ANSGAR	220	$9,936,327	$397,368	.07%
RICEVILLE	139	$1,878,741	$75,143	.01%
STACYVILLE	137	$3,611,271	$144,430	.02%
NON-PERMIT	11	$60,556	$2,424	.00%
OTHER	515	$4,978,157	$199,132	.03%
* TOTAL COUNTY *	1,669	$40,365,308	$1,614,490	.28%
MONONA COUNTY				
ONAWA*	621	$20,828,442	$833,095	.14%
MAPLETON	366	$10,235,470	$409,415	.07%
UTE	153	$1,845,456	$73,813	.01%
WHITING	128	$838,600	$33,542	.01%
BLENCOE	56	$410,668	$16,425	.00%
CASTANA	60	$196,965	$7,876	.00%
MOORHEAD	83	$1,311,749	$52,419	.01%
SOLDIER	72	$749,055	$29,962	.01%
NON-PERMIT	5	$15,719	$628	.00%
OTHER	274	$2,520,756	$100,832	.02%
* TOTAL COUNTY *	1,818	$38,952,880	$1,558,007	.27%
MONROE COUNTY				
ALBIA*	702	$22,764,798	$910,540	.16%
LOVILIA	113	$864,724	$34,567	.01%
NON-PERMIT	6	$17,280	$691	.00%
OTHER	317	$3,619,436	$144,785	.02%
* TOTAL COUNTY *	1,138	$27,266,238	$1,090,583	.19%
MONTGOMERY COUNTY				
RED OAK*	1,145	$50,372,166	$2,011,505	.35%
VILLISCA	262	$3,638,869	$145,441	.03%
STANTON	154	$3,446,363	$137,860	.02%
ELLIOTT	81	$680,402	$27,211	.00%
NON-PERMIT	9	$68,833	$2,755	.00%
OTHER	329	$2,824,255	$112,970	.02%
* TOTAL COUNTY *	1,980	$61,030,887	$2,437,742	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,757	$142,427,109	$5,695,743	.98%
WEST LIBERTY	405	$10,704,359	$428,052	.07%
WILTON	386	$29,004,377	$1,160,074	.20%
ATALISSA	74	$422,580	$16,904	.00%
CONESVILLE	58	$410,733	$16,427	.00%
NICHOLS	77	$2,264,498	$90,580	.02%
NON-PERMIT	21	$73,362	$2,933	.00%
OTHER	794	$11,575,965	$461,295	.08%
* TOTAL COUNTY *	4,572	$196,882,683	$7,872,008	1.35%
OBRIEN COUNTY				
SHELDON	944	$38,278,130	$1,530,715	.26%
HARTLEY	378	$7,381,995	$295,278	.05%
PAULLINA	340	$5,409,788	$216,400	.04%
PRIMGHAR*	231	$5,085,060	$203,176	.03%
SANBORN	259	$4,444,304	$177,774	.03%
SUTHERLAND	183	$2,256,336	$90,222	.02%
ARCHER	46	$648,624	$25,923	.00%
NON-PERMIT	6	$16,298	$652	.00%
OTHER	441	$2,720,577	$108,818	.02%
* TOTAL COUNTY *	2,828	$66,241,112	$2,648,958	.46%
OSCEOLA COUNTY				
SIBLEY*	577	$17,638,589	$705,506	.12%
ASHTON	110	$1,388,356	$55,533	.01%
OCHEYEDAN,	137	$1,731,705	$69,265	.01%
MELVIN	82	$2,255,917	$90,239	.02%
NON-PERMIT	2	$7,758	$310	.00%
OTHER	325	$2,050,864	$82,032	.01%
* TOTAL COUNTY *	1,233	$25,073,189	$1,002,885	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	895	$32,969,912	$1,318,724	.23%
SHENANDOAH	1,197	$38,989,854	$1,559,532	.27%
ESSEX	165	$1,449,661	$57,985	.01%
BLANCHARD	40	$168,442	$6,737	.00%
BRADDYVILLE	45	$705,805	$28,229	.00%
COIN	56	$405,913	$16,236	.00%
COLLEGE SPRINGS	44	$240,810	$9,633	.00%
NON-PERMIT	12	$55,150	$2,207	.00%
OTHER	388	$4,482,270	$179,281	.03%
* TOTAL COUNTY *	2,842	$79,467,817	$3,178,564	.55%
PALO ALTO COUNTY				
EMMETSBURG*	701	$21,530,863	$861,121	.15%
GRAETTINGER	198	$2,402,462	$96,096	.02%
RUTHVEN	149	$2,682,436	$107,296	.02%
WEST BEND	203	$6,160,434	$246,405	.04%
AYRSHIRE	59	$369,133	$14,762	.00%
CYLINDER	40	$416,537	$16,661	.00%
MALLARD	84	$958,594	$38,342	.01%
NON-PERMIT	11	$9,183	$374	.00%
OTHER	268	$2,781,840	$111,278	.02%
* TOTAL COUNTY *	1,713	$37,311,482	$1,492,335	.26%
PLYMOUTH COUNTY				
LE MARS*	1,278	$55,320,919	$2,214,812	.38%
AKRON	281	$6,678,314	$267,094	.05%
KINGSLEY	310	$5,915,984	$236,618	.04%
REMSEN	338	$8,572,342	$342,862	.06%
MERRILL	151	$1,897,487	$75,901	.01%
BRUNSVILLE	49	$350,973	$14,038	.00%
HINTON	93	$2,102,006	$84,077	.01%
OYENS	45	$190,107	$7,603	.00%
NON-PERMIT	17	$46,713	$1,870	.00%
OTHER	584	$3,614,538	$144,472	.02%
* TOTAL COUNTY *	3,146	$84,749,383	$3,389,347	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	185	$2,921,215	$116,849	.02%
LAURENS	411	$8,769,688	$350,715	.06%
POCAHONTAS*	560	$18,699,162	$747,690	.13%
GILMORE CITY	75	$2,006,945	$80,270	.01%
ROLFE	181	$3,779,079	$151,151	.03%
HAVELOCK	49	$859,733	$34,393	.01%
PALMER	93	$1,169,725	$46,793	.01%
VARINA	43	$205,465	$8,220	.00%
NON-PERMIT	2	$1,9[illegible]	$77	.00%
OTHER	329	$1,711,71[illegible]	$68,471	.01%
* TOTAL COUNTY *	1,928	$40,124,638	$1,604,629	.28%
POLK COUNTY				
DES MOINES*	24,543	$2,179,700,737	$87,180,897	14.99%
WEST DES MOINES	3,116	$254,953,186	$10,197,897	1.75%
URBANDALE	736	$23,524,423	$940,978	.16%
ALTOONA	641	$32,085,832	$1,283,240	.22%
ANKENY	1,582	$72,790,024	$2,911,489	.50%
CLIVE	126	$9,326,860	$373,050	.06%
GRIMES	310	$8,454,992	$338,198	.06%
MITCHELLVILLE	166	$1,699,923	$68,000	.01%
POLK CITY	193	$1,869,981	$74,804	.01%
BONDURANT	180	$1,915,220	$76,613	.01%
ELKHART	49	$918,204	$36,730	.01%
PLEASANT HILL	40	$2,428,885	$99,556	.02%
RUNNELLS	126	$1,868,089	$74,724	.01%
JOHNSTON	275	$6,292,889	$251,449	.04%
ALLEMAN	46	$1,071,541	$42,813	.01%
NON-PERMIT	396	$6,650,496	$266,034	.05%
OTHER	485	$12,387,388	$495,425	.09%
* TOTAL COUNTY *	33,010	$2,617,998,676	$104,711,897	18.01%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1965

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,495	$265,332,040	$10,597,827	1.82%
AVOCA	358	$15,805,424	$632,187	.11%
CARTER LAKE	208	$5,450,485	$218,026	.04%
OAKLAND	313	$5,238,045	$209,361	.04%
CARSON	130	$1,009,526	$40,378	.01%
NEOLA	166	$3,267,022	$130,676	.02%
WALNUT	178	$2,392,501	$95,699	.02%
CRESCENT	82	$1,793,872	$71,755	.01%
HANCOCK	61	$592,665	$23,681	.00%
MACEDONIA	67	$3,124,590	$124,980	.02%
MINDEN	130	$2,119,433	$84,772	.01%
TREYNOR	131	$2,178,021	$87,097	.01%
UNDERWOOD	122	$1,868,196	$74,729	.01%
NON-PERMIT	40	$201,518	$8,063	.00%
OTHER	1,190	$41,916,454	$1,676,615	.29%
* TOTAL COUNTY *	7,671	$352,289,722	$14,075,846	2.42%
POWESHIEK COUNTY				
GRINNELL	1,113	$63,132,351	$2,526,207	.43%
BROOKLYN	317	$16,647,694	$665,910	.11%
MONTEZUMA*	429	$9,714,595	$388,516	.07%
VICTOR	40	$2,162,656	$86,503	.01%
DEEP RIVER	65	$750,089	$30,007	.01%
MALCOM	79	$930,038	$37,206	.01%
NON-PERMIT	4	$6,104	$244	.00%
OTHER	532	$6,046,317	$241,838	.04%
* TOTAL COUNTY *	2,579	$99,389,844	$3,976,431	.65%
RINGGOLD COUNTY				
MOUNT AYR*	430	$12,764,135	$510,507	.09%
DIAGONAL	81	$752,029	$30,082	.01%
KELLERTON	74	$626,929	$25,077	.00%
TINGLEY	53	$443,627	$17,746	.00%
NON-PERMIT	3	$3,585	$144	.00%
OTHER	286	$1,647,231	$65,889	.01%
* TOTAL COUNTY *	927	$16,237,536	$649,445	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	570	$15,747,075	$629,678	.11%
LAKE VIEW	307	$7,373,487	$294,738	.05%
ODEBOLT	251	$3,839,020	$153,556	.03%
EARLY	117	$3,388,614	$135,544	.02%
SCHALLER	179	$3,203,684	$128,147	.02%
WALL LAKE	174	$4,283,182	$171,324	.03%
AUBURN	101	$1,371,272	$54,852	.01%
LYTTON	101	$1,162,665	$46,505	.01%
NON-PERMIT	14	$90,202	$3,607	.00%
OTHER	397	$4,584,356	$183,290	.03%
* TOTAL COUNTY *	2,211	$45,043,557	$1,801,441	.31%
SCOTT COUNTY				
DAVENPORT*	9,934	$731,927,052	$29,270,626	5.03%
BETTENDORF	2,457	$186,171,545	$7,446,631	1.28%
BUFFALO	139	$1,888,945	$75,554	.01%
LE CLAIRE	324	$3,063,564	$122,515	.02%
BLUE GRASS	259	$4,271,555	$170,841	.03%
ELDRIDGE	487	$18,406,287	$736,206	.13%
PRINCETON	120	$2,353,541	$94,140	.02%
WALCOTT	265	$12,147,901	$485,793	.08%
DIXON	66	$602,279	$24,093	.00%
DONAHUE	60	$956,309	$38,253	.01%
LONG GROVE	60	$432,129	$17,289	.00%
MCCAUSLAND	79	$625,174	$25,005	.00%
NEW LIBERTY	47	$146,706	$5,869	.00%
RIVERDALE	56	$1,130,376	$45,214	.01%
NON-PERMIT	190	$2,026,538	$81,073	.01%
OTHER	1,005	$18,851,232	$754,029	.13%
* TOTAL COUNTY *	15,548	$985,001,133	$39,393,131	6.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,335	$41,839,504	$1,673,392	.29%
ELK HORN	139	$1,651,044	$66,040	.01%
SHELBY	129	$1,619,724	$64,734	.01%
DEFIANCE	103	$1,034,237	$41,373	.01%
EARLING	151	$1,171,998	$46,881	.01%
IRWIN	140	$2,056,956	$82,279	.01%
PANAMA	82	$786,079	$31,433	.01%
PORTSMOUTH	62	$694,906	$27,795	.00%
WESTPHALIA	53	$538,839	$21,552	.00%
NON-PERMIT	10	$77,945	$3,117	.00%
OTHER	398	$3,635,481	$145,417	.03%
* TOTAL COUNTY *	2,302	$55,106,713	$2,204,013	.38%
SIOUX COUNTY				
HAWARDEN	499	$11,693,881	$467,505	.08%
ALTON	212	$4,667,316	$186,692	.03%
HULL	308	$5,340,299	$213,604	.04%
ORANGE CITY*	650	$21,872,358	$874,892	.15%
ROCK VALLEY	542	$21,625,968	$865,935	.15%
SIOUX CENTER	847	$28,907,465	$1,156,298	.20%
BOYDEN	160	$2,743,312	$109,667	.02%
HOSPERS	179	$3,019,878	$120,797	.02%
IRETON	166	$4,981,819	$199,270	.03%
GRANVILLE	58	$895,157	$35,785	.01%
MAURICE	48	$141,159	$5,644	.00%
NON-PERMIT	17	$80,130	$3,206	.00%
OTHER	730	$6,692,945	$267,690	.05%
* TOTAL COUNTY *	4,446	$112,661,667	$4,506,985	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	3,938	$250,714,160	$10,027,111	1.72%
NEVADA*	799	$32,940,132	$1,317,299	.23%
STORY CITY	444	$14,239,900	$569,520	.10%
CAMBRIDGE	63	$589,601	$23,575	.00%
COLO	125	$1,880,723	$75,223	.01%
MAXWELL	141	$1,575,925	$63,021	.01%
ROLAND	176	$1,875,447	$75,015	.01%
SLATER	178	$5,394,174	$215,755	.04%
ZEARING	134	$2,101,941	$84,033	.01%
COLLINS	71	$551,212	$22,045	.00%
GILBERT	90	$670,941	$26,839	.00%
HUXLEY	210	$3,702,844	$148,113	.03%
MCCALLSBURG	75	$315,732	$12,627	.00%
NON-PERMIT	85	$383,122	$15,328	.00%
OTHER	734	$9,085,034	$363,355	.06%
* TOTAL COUNTY *	7,263	$326,020,885	$13,038,859	2.24%
TAMA COUNTY				
TAMA	491	$15,342,321	$613,466	.11%
DYSART	231	$4,375,933	$175,029	.03%
TOLEDO*	429	$22,451,573	$897,968	.15%
TRAER	355	$7,853,579	$314,144	.05%
GARWIN	98	$1,067,262	$42,688	.01%
GLADBROOK	229	$5,598,989	$223,930	.04%
CHELSEA	117	$2,355,209	$94,202	.02%
CLUTIER	63	$552,564	$22,059	.00%
LINCOLN	54	$1,372,871	$54,809	.01%
NON-PERMIT	13	$42,627	$1,704	.00%
OTHER	567	$3,300,808	$132,014	.02%
* TOTAL COUNTY *	2,647	$64,313,736	$2,572,013	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	424	$7,671,919	$306,815	.05%
LENOX	288	$6,276,532	$250,656	.04%
CLEARFIELD	131	$1,048,835	$41,951	.01%
NEW MARKET	93	$439,426	$17,576	.00%
BLOCKTON	67	$472,275	$18,892	.00%
NON-PERMIT	7	$10,041	$402	.00%
OTHER	269	$773,385	$30,934	.01%
* TOTAL COUNTY *	1,279	$16,692,413	$667,226	.11%
UNION COUNTY				
CRESTON*	1,246	$51,945,072	$2,077,795	.36%
AFTON	189	$2,791,853	$111,674	.02%
LORIMOR	79	$651,449	$26,061	.00%
NON-PERMIT	8	$37,902	$1,516	.00%
OTHER	321	$1,335,844	$53,431	.01%
* TOTAL COUNTY *	1,843	$56,762,120	$2,270,477	.39%
VAN BUREN COUNTY				
KEOSAUQUA*	270	$4,620,483	$184,820	.03%
BONAPARTE	119	$1,758,462	$70,324	.01%
FARMINGTON	230	$2,580,650	$103,224	.02%
MILTON	110	$662,505	$26,499	.00%
BIRMINGHAM	84	$641,481	$25,660	.00%
CANTRIL	66	$537,799	$21,511	.00%
STOCKPORT	69	$1,028,824	$41,121	.01%
NON-PERMIT	5	$4,836	$241	.00%
OTHER	522	$3,619,673	$144,788	.02%
* TOTAL COUNTY *	1,495	$15,454,713	$618,188	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,268	$160,304,089	$6,402,937	1.10%
ELDON	211	$2,739,038	$109,257	.02%
EDDYVILLE	161	$2,010,135	$80,408	.01%
AGENCY	133	$1,214,435	$48,555	.01%
BLAKESBURG	71	$526,969	$21,081	.00%
NON-PERMIT	32	$101,977	$4,079	.00%
OTHER	710	$5,358,132	$214,316	.04%
* TOTAL COUNTY *	4,586	$172,254,775	$6,880,633	1.18%
WARREN COUNTY				
INDIANOLA*	1,332	$48,956,424	$1,957,883	.34%
CARLISLE	341	$6,397,987	$255,916	.04%
NORWALK	312	$4,752,664	$190,082	.03%
MILO	84	$762,455	$30,499	.01%
HARTFORD	90	$437,227	$17,486	.00%
LACONA	95	$1,268,414	$50,727	.01%
MARTENSDALE	55	$672,030	$26,880	.00%
NEW VIRGINIA	72	$842,345	$33,694	.01%
NON-PERMIT	27	$108,297	$4,331	.00%
OTHER	922	$9,670,822	$386,714	.07%
* TOTAL COUNTY *	3,330	$73,868,665	$2,954,212	.51%
WASHINGTON COUNTY				
WASHINGTON*	1,335	$55,124,667	$2,204,426	.38%
KALONA	503	$13,373,404	$534,926	.09%
BRIGHTON	146	$1,655,405	$66,221	.01%
RIVERSIDE	132	$1,764,245	$70,568	.01%
WELLMAN	253	$6,868,142	$274,722	.05%
AINSWORTH	89	$1,226,484	$49,060	.01%
CRAWFORDSVILLE	87	$728,757	$29,148	.01%
WEST CHESTER	46	$123,762	$4,950	.00%
NON-PERMIT	12	$125,254	$5,010	.00%
OTHER	703	$7,043,999	$262,682	.05%
* TOTAL COUNTY *	3,306	$88,034,019	$3,501,713	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	461	$9,084,362	$363,356	.06%
SEYMOUR	160	$1,765,923	$70,633	.01%
ALLERTON	143	$1,134,472	$45,376	.01%
HUMESTON	181	$3,289,491	$131,576	.02%
LINEVILLE	52	$532,824	$21,313	.00%
NON-PERMIT	2	$1,272	$51	.00%
OTHER	368	$1,971,716	$78,854	.01%
* TOTAL COUNTY *	1,367	$17,780,060	$711,159	.12%
WEBSTER COUNTY				
FT DODGE*	3,674	$224,479,008	$8,978,502	1.54%
GOWRIE	270	$5,968,699	$237,955	.04%
DAYTON	170	$3,046,762	$121,857	.02%
LEHIGH	89	$2,013,274	$80,520	.01%
OTHO	55	$232,600	$9,306	.00%
BADGER	82	$749,352	$29,975	.01%
CALLENDER	85	$935,964	$37,438	.01%
CLARE	51	$436,960	$17,479	.00%
DUNCOMBE	65	$786,030	$31,444	.01%
HARCOURT	97	$2,312,831	$92,514	.02%
MOORLAND	53	$514,308	$20,569	.00%
VINCENT	55	$1,070,936	$42,838	.01%
NON-PERMIT	44	$155,565	$6,231	.00%
OTHER	965	$17,065,227	$682,607	.12%
* TOTAL COUNTY *	5,755	$259,767,516	$10,389,235	1.79%
WINNEBAGO COUNTY				
FOREST CITY*	578	$15,836,041	$631,882	.11%
BUFFALO CENTER	276	$7,750,088	$309,521	.05%
LAKE MILLS	437	$12,344,958	$493,672	.08%
THOMPSON	116	$4,594,285	$183,773	.03%
LELAND	59	$402,002	$16,082	.00%
RAKE	82	$958,248	$38,325	.01%
NON-PERMIT	7	$12,513	$501	.00%
OTHER	349	$7,151,949	$286,068	.05%
* TOTAL COUNTY *	1,904	$49,020,084	$1,959,624	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,391	$54,435,664	$2,176,981	.37%
CALMAR	216	$5,818,904	$232,751	.04%
OSSIAN	214	$3,810,344	$152,413	.03%
FT. ATKINSON	131	$1,637,637	$65,502	.01%
RIDGEWAY	86	$717,066	$28,681	.00%
SPILLVILLE	87	$1,295,613	$51,666	.01%
NON-PERMIT	16	$67,507	$2,700	.00%
OTHER	762	$9,877,395	$394,913	.07%
* TOTAL COUNTY *	2,803	$77,660,130	$3,105,607	.53%
WOODBURY COUNTY				
SIOUX CITY*	8,041	$559,641,484	$22,370,875	3.85%
MOVILLE	230	$10,549,888	$421,955	.07%
ANTHON	197	$2,973,155	$118,929	.02%
CORRECTIONVILLE	240	$2,411,266	$96,451	.02%
DANBURY	119	$2,232,868	$89,311	.02%
SERGEANT BLUFF	209	$3,522,799	$140,911	.02%
SLOAN	162	$2,563,165	$102,525	.02%
CUSHING	39	$367,566	$14,703	.00%
HORNICK	52	$1,093,811	$43,709	.01%
LAWTON	101	$1,546,017	$61,838	.01%
OTO	44	$449,755	$17,990	.00%
PIERSON	102	$1,168,996	$46,758	.01%
SALIX	56	$1,071,728	$42,867	.01%
SMITHLAND	57	$352,220	$14,085	.00%
NON-PERMIT	97	$1,081,850	$43,285	.01%
OTHER	442	$3,878,967	$155,133	.03%
* TOTAL COUNTY *	10,229	$594,905,535	$23,781,325	4.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	209	$2,111,561	$84,455	.01%
NORTHWOOD*	379	$12,712,579	$508,372	.09%
FERTILE	77	$879,140	$35,167	.01%
GRAFTON	81	$1,276,291	$51,053	.01%
HANLONTOWN	41	$479,319	$19,171	.00%
JOICE	44	$298,692	$11,950	.00%
KENSETT	73	$766,288	$30,652	.01%
NON-PERMIT	2	$2,134	$85	.00%
OTHER	280	$1,986,024	$79,438	.01%
* TOTAL COUNTY *	1,186	$20,512,028	$820,343	.14%
WRIGHT COUNTY				
CLARION*	652	$19,031,650	$761,374	.13%
EAGLE GROVE	569	$18,985,203	$759,399	.13%
BELMOND	517	$19,603,448	$783,961	.13%
DOWS	169	$2,296,087	$91,841	.02%
GOLDFIELD	153	$1,977,460	$79,097	.01%
ROWAN	62	$676,536	$27,064	.00%
WOOLSTOCK	52	$1,907,440	$76,299	.01%
NON-PERMIT	11	$11,686	$466	.00%
OTHER	336	$3,296,395	$131,847	.02%
* TOTAL COUNTY *	2,521	$67,785,905	$2,711,048	.47%
* LATE FILERS * (1)	28,150	$221,261,024	$8,898,655	1.53%
** GRAND TOTAL **	382,236	$14,542,219,999	$581,516,084	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	198	$309,054
* TOTAL *	198	$309,054

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$132,4[illegible]
BLDG. MTL.	69	$159,5[illegible]
GEN. MDSE.	26	$59,648
FOOD	29	$47,219
MOTOR VEH.	133	$100,660
APPAREL	27	$24,899
HOME FURN.	34	$14,547
EAT DRINK	99	$124,664
SPECIALTY	222	$72,306
SERVICES	451	$128,060
WHOLESALE	144	$299,433
MISC.	136	$293,751
* TOTAL *	1,436	$1,457,191

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	22	$32,559
GEN. MDSE.	28	$65,284
FOOD		
MOTOR VEH.	73	$68,174
APPAREL	20	$3,356
HOME FURN.		
EAT DRINK	62	$45,360
SPECIALTY	129	$57,403
SERVICES	222	$62,474
WHOLESALE	91	$130,530
MISC.	116	$217,650
* TOTAL *	763	$652,490

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$425,144	59	$425,144
BLDG. MTL.			76	$110,325	76	$110,325
GEN. MDSE.	30	$122,231	26	$30,462	56	$152,693
FOOD	20	$113,712	33	$46,876	53	$160,588
MOTOR VEH.	69	$107,509	92	$67,280	161	$174,789
APPAREL	32	$44,423	29	$13,591	61	$58,014
HOME FURN.	26	$19,947	23	$8,578	49	$28,525
EAT DRINK	58	$53,780	135	$115,830	193	$169,610
SPECIALTY	106	$75,299	224	$55,741	330	$131,040
SERVICES	266	$97,117	416	$116,973	682	$214,090
WHOLESALE	49	$127,537	132	$161,179	181	$288,716
MISC.	121	$250,638	172	$91,495	293	$342,133
* TOTAL *	777	$1,012,193	1,417	$1,243,474	2,194	$2,255,667

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$340,424	47	$119,935	74	$460,359
BLDG. MTL.	39	$94,948	30	$19,037	69	$113,985
GEN. MDSE.	40	$263,852			40	$263,852
FOOD	38	$163,841	31	$11,454	69	$175,295
MOTOR VEH.	91	$118,854	76	$26,112	167	$144,966
APPAREL	37	$65,437			37	$65,437
HOME FURN.	40	$50,509			40	$50,509
EAT DRINK	77	$118,353	81	$36,065	158	$154,418
SPECIALTY	252	$124,946	206	$20,374	458	$145,320
SERVICES	332	$140,220	292	$36,975	624	$177,195
WHOLESALE	78	$144,505	80	$54,520	158	$199,025
MISC.	96	$155,880	135	$21,805	231	$177,685
* TOTAL *	1,147	$1,781,769	978	$346,277	2,125	$2,128,046

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			37	$13,467	37	$13,467
BLDG. MTL.	23	$26,967	32	$14,399	55	$41,366
GEN. MDSE.						
FOOD	20	$43,088			20	$43,088
MOTOR VEH.	24	$52,479	37	$25,687	61	$78,166
APPAREL	26	$30,668			26	$30,668
HOME FURN.	36	$61,523			36	$61,523
EAT DRINK	39	$47,361	63	$33,388	102	$80,749
SPECIALTY	88	$77,756	108	$6,415	196	$84,171
SERVICES	194	$87,954	192	$45,189	386	$133,143
WHOLESALE	69	$121,245	85	$46,354	154	$167,599
MISC.	124	$372,203	117	$34,171	241	$406,374
* TOTAL *	643	$921,244	671	$219,070	1,314	$1,140,314

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					79	$114,865
BLDG. MTL.					89	$69,099
GEN. MDSE.			24	$60,406		
FOOD					61	$47,541
MOTOR VEH.	40	$94,827	76	$79,742	99	$91,267
APPAREL	31	$33,322	25	$53,920		
HOME FURN.			33	$70,502	34	$21,936
EAT DRINK	49	$48,081	69	$102,485	138	$74,508
SPECIALTY	63	$26,584	150	$75,945	264	$90,711
SERVICES	138	$47,987	236	$85,444	578	$130,804
WHOLESALE	49	$38,466	68	$145,798	237	$243,847
MISC.	123	$312,396	168	$609,961	242	$60,368
* TOTAL *	493	$601,663	849	$1,284,203	1,821	$944,946

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$114,865
BLDG. MTL.	89	$69,099
GEN. MDSE.	24	$60,406
FOOD	61	$47,541
MOTOR VEH.	215	$265,836
APPAREL	56	$87,242
HOME FURN.	67	$92,438
EAT DRINK	256	$225,074
SPECIALTY	477	$193,240
SERVICES	952	$264,235
WHOLESALE	354	$428,111
MISC.	533	$982,725
* TOTAL *	3,163	$2,830,812

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$3,202,545	37	$938,873		
BLDG. MTL.	243	$770,433	69	$393,247		
GEN. MDSE.	116	$3,527,536	48	$944,025		
FOOD	207	$950,577	99	$309,152		
MOTOR VEH.	517	$950,102	234	$450,008	21	$17,692
APPAREL	242	$556,269	165	$399,288		
HOME FURN.	318	$716,443	148	$319,137		
EAT DRINK	659	$1,718,761	328	$1,141,516	44	$50,241
SPECIALTY	1,646	$1,386,308	978	$654,039	91	$21,380
SERVICES	2,376	$2,438,955	990	$805,866	124	$61,105
WHOLESALE	679	$2,108,889	222	$409,690	33	$10,733
MISC.	877	$1,200,052	308	$372,977	81	$91,606
* TOTAL *	7,946	$19,526,870	3,626	$7,137,818	394	$252,757

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$137,972	156	$4,279,390
BLDG. MTL.	56	$153,139	368	$1,316,819
GEN. MDSE.	27	$32,126	191	$4,503,687
FOOD	38	$56,665	344	$1,316,394
MOTOR VEH.	91	$67,388	263	$1,485,190
APPAREL			407	$955,557
HOME FURN.	49	$16,000	515	$1,051,580
EAT DRINK	121	$100,501	1,152	$3,011,019
SPECIALTY	253	$90,613	2,968	$2,152,340
SERVICES	520	$143,302	4,010	$3,449,228
WHOLESALE	173	$161,872	1,107	$2,691,184
MISC.	332	$135,181	1,598	$1,799,816
* TOTAL *	1,713	$1,094,759	13,679	$28,012,204

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$546,787	59	$260,100	96	$806,887
BLDG. MTL.	63	$138,165	53	$53,915	116	$192,080
GEN. MDSE.	36	$303,421			36	$303,421
FOOD	46	$192,904	43	$45,210	89	$238,114
MOTOR VEH.	115	$193,917	101	$61,227	216	$255,144
APPAREL	53	$82,349			53	$82,349
HOME FURN.	54	$200,604	36	$12,154	90	$212,758
EAT DRINK	124	$262,238	73	$38,635	197	$300,873
SPECIALTY	369	$186,094	277	$29,233	646	$215,327
SERVICES	522	$222,308	399	$72,387	921	$294,695
WHOLESALE	129	$222,689	128	$107,649	257	$330,338
MISC.	193	$182,181	226	$269,586	419	$451,767
* TOTAL *	1,741	$2,733,657	1,395	$950,096	3,136	$3,683,753

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$302,518	76	$222,144	96	$524,662
BLDG. MTL.	32	$112,905	83	$117,784	115	$230,689
GEN. MDSE.	36	$228,545	39	$42,871	75	$271,416
FOOD	27	$119,795	53	$57,171	80	$176,966
MOTOR VEH.	94	$153,963	99	$125,414	193	$279,377
APPAREL	58	$100,091	33	$7,070	91	$107,161
HOME FURN.	38	$56,179	57	$18,735	95	$74,914
EAT DRINK	87	$195,618	101	$77,993	188	$273,611
SPECIALTY	219	$140,825	384	$72,383	603	$213,208
SERVICES	368	$482,512	594	$196,033	962	$678,545
WHOLESALE	86	$190,560	185	$315,776	271	$506,336
MISC.	136	$119,304	304	$94,683	440	$213,987
* TOTAL *	1,201	$2,202,815	2,008	$1,348,057	3,209	$3,550,872

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$382,253	74	$160,595	95	$542,848
BLDG. MTL.	34	$88,653	72	$97,379	106	$186,032
GEN. MDSE.	30	$228,036	23	$20,508	53	$248,544
FOOD	21	$128,817	34	$17,406	55	$146,223
MOTOR VEH.	73	$95,129	112	$154,676	185	$249,805
APPAREL	24	$54,969			24	$54,969
HOME FURN.	31	$17,742	61	$25,762	92	$43,504
EAT DRINK	93	$147,557	143	$91,305	236	$238,862
SPECIALTY	204	$130,773	314	$34,838	518	$165,611
SERVICES	314	$99,139	636	$129,619	950	$228,758
WHOLESALE	82	$223,261	257	$325,401	339	$548,662
MISC.	137	$52,640	219	$81,580	356	$134,220
* TOTAL *	1,064	$1,648,969	1,945	$1,139,069	3,009	$2,788,038

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$534,556	80	$166,206	123	$700,762
BLDG. MTL.	34	$114,846	69	$219,789	103	$334,635
GEN. MDSE.	43	$380,419	26	$23,799	69	$404,218
FOOD	24	$162,204			24	$162,204
MOTOR VEH.	116	$231,484	102	$57,303	218	$288,787
APPAREL	65	$151,252			65	$151,252
HOME FURN.	95	$100,511	32	$62,462	127	$162,973
EAT DRINK	112	$307,465	112	$53,748	224	$361,213
SPECIALTY	291	$358,967	254	$59,909	545	$418,876
SERVICES	494	$327,887	461	$94,542	955	$422,429
WHOLESALE	104	$288,723	203	$331,312	307	$620,035
MISC.	172	$317,185	288	$112,565	460	$429,750
* TOTAL *	1,593	$3,275,499	1,627	$1,181,635	3,220	$4,457,134

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$538,244
BLDG. MTL.	132	$174,924
GEN. MDSE.	55	$79,374
FOOD	91	$61,139
MOTOR VEH.	172	$144,472
APPAREL	46	$25,552
HOME FURN.	93	$50,250
EAT DRINK	151	$113,784
SPECIALTY	386	$65,926
SERVICES	835	$242,923
WHOLESALE	264	$319,605
MISC.	287	$98,289
* TOTAL *	2,630	$1,914,482

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$399,241
BLDG. MTL.	82	$92,210
GEN. MDSE.	37	$42,484
FOOD	52	$87,895
MOTOR VEH.	114	$91,289
APPAREL	33	$55,889
HOME FURN.	75	$47,372
EAT DRINK	110	$95,741
SPECIALTY	313	$114,179
SERVICES	650	$208,651
WHOLESALE	247	$378,894
MISC.	247	$59,023
* TOTAL *	2,036	$1,672,868

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$467,963	101	$198,445	132	$666,408
BLDG. MTL.	56	$249,140	69	$115,579	125	$364,719
GEN. MDSE.	36	$560,638	32	$21,279	68	$581,917
FOOD	30	$227,899	42	$29,989	72	$257,888
MOTOR VEH.	105	$237,809	102	$98,837	207	$336,646
APPAREL	76	$147,792			76	$147,792
HOME FURN.	74	$169,465	45	$25,229	119	$194,694
EAT DRINK	125	$287,103	150	$114,065	275	$401,168
SPECIALTY	245	$298,266	271	$62,316	516	$360,582
SERVICES	471	$300,432	473	$139,188	944	$439,620
WHOLESALE	179	$373,328	269	$345,006	448	$718,334
MISC.	147	$67,390	211	$180,936	358	$248,326
* TOTAL *	1,575	$3,387,225	1,765	$1,330,869	3,340	$4,718,094

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			85	$121,328	85	$121,328
BLDG. MTL.	47	$218,489	37	$41,715	84	$260,204
GEN. MDSE.	41	$407,970	26	$21,708	67	$429,678
FOOD	40	$182,551	31	$39,568	71	$222,119
MOTOR VEH.	138	$119,798	115	$81,594	253	$201,392
APPAREL	73	$121,113			73	$121,113
HOME FURN.	69	$67,402	54	$13,842	123	$81,244
EAT DRINK	94	$211,935	106	$68,121	200	$280,056
SPECIALTY	236	$191,880	236	$50,033	472	$241,913
SERVICES	363	$234,470	423	$108,633	786	$343,103
WHOLESALE	145	$370,257	156	$171,968	301	$542,225
MISC.	204	$488,975	174	$52,345	378	$541,320
* TOTAL *	1,450	$2,614,840	1,443	$770,855	2,893	$3,385,695

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			71	$115,844	71	$115,844
BLDG. MTL.	20	$43,356	39	$61,582	59	$104,938
GEN. MDSE.			23	$24,281	23	$24,281
FOOD			48	$47,358	48	$47,358
MOTOR VEH.	35	$78,332	140	$144,209	175	$222,541
APPAREL	27	$46,120			27	$46,120
HOME FURN.	24	$51,406	49	$18,432	73	$69,838
EAT DRINK	42	$47,961	148	$142,178	190	$190,139
SPECIALTY	142	$59,213	385	$82,276	527	$141,489
SERVICES	207	$75,625	607	$172,999	814	$248,624
WHOLESALE	90	$190,329	237	$360,515	327	$550,844
MISC.	121	$301,206	365	$120,028	486	$421,234
* TOTAL *	708	$893,548	2,112	$1,289,702	2,820	$2,183,250

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,308,242	21	$292,640	45	$38,084
BLDG. MTL.	84	$334,733	30	$114,991	45	$103,414
GEN. MDSE.	56	$1,967,610	32	$67,956		
FOOD	75	$392,562			30	$16,994
MOTOR VEH.	224	$405,541	96	$157,959	68	$84,851
APPAREL	133	$378,476	41	$57,155		
HOME FURN.	158	$322,330	46	$29,434		
EAT DRINK	335	$770,291	133	$364,933	70	$88,505
SPECIALTY	658	$766,145	230	$205,193	200	$34,092
SERVICES	1,149	$1,210,007	388	$253,803	294	$55,583
WHOLESALE	327	$1,040,681	86	$98,142	179	$91,804
MISC.	410	$386,351	126	$307,128	210	$80,979
* TOTAL *	3,856	$9,284,969	1,229	$1,949,334	1,141	$594,306

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	113	$1,638,966
BLDG. MTL.	159	$553,138
GEN. MDSE.	88	$2,035,566
FOOD	175	$409,556
MOTOR VEH.	388	$648,351
APPAREL	174	$435,631
HOME FURN.	204	$351,764
EAT DRINK	538	$1,223,729
SPECIALTY	1,288	$1,007,430
SERVICES	1,831	$1,519,393
WHOLESALE	592	$1,230,627
MISC.	746	$774,458
* TOTAL *	6,296	$11,828,609

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	27	$453,113	64	$83,429	91	$536,542
BLDG. MTL.	34	$71,764	25	$103,908	59	$175,672
GEN. MDSE.	22	$256,045			22	$256,045
FOOD	35	$132,248			35	$132,248
MOTOR VEH.	94	$175,738	66	$40,298	160	$216,036
APPAREL	45	$82,402			45	$82,402
HOME FURN.	37	$68,419	35	$14,536	72	$82,955
EAT DRINK	74	$141,661	63	$33,868	137	$175,529
SPECIALTY	195	$130,311	209	$61,258	404	$191,569
SERVICES	346	$130,388	377	$101,579	723	$231,967
WHOLESALE	101	$156,507	142	$104,939	243	$261,446
MISC.	125	$201,143	237	$120,391	362	$321,534
* TOTAL *	1,135	$1,999,739	1,218	$664,206	2,353	$2,663,945

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$144,533	69	$144,533
BLDG. MTL.	22	$127,083	59	$49,696	81	$176,779
GEN. MDSE.	20	$81,321			20	$81,321
FOOD			43	$27,396	43	$27,396
MOTOR VEH.	99	$163,775	88	$81,087	187	$244,862
APPAREL	32	$25,501			32	$25,501
HOME FURN.	34	$47,010	32	$22,032	66	$69,042
EAT DRINK	55	$93,124	106	$77,581	161	$170,705
SPECIALTY	158	$74,563	207	$41,501	365	$116,064
SERVICES	194	$148,900	397	$87,476	591	$236,376
WHOLESALE	74	$202,203	151	$136,153	225	$338,356
MISC.	100	$278,179	225	$106,269	325	$384,448
* TOTAL *	788	$1,241,659	1,377	$773,724	2,165	$2,015,383

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$7,711	20	$7,711
BLDG. MTL.	25	$102,358			25	$102,358
GEN. MDSE.						
FOOD	21	$106,323			21	$106,323
MOTOR VEH.	75	$66,579	28	$3,436	103	$70,015
APPAREL	21	$16,655			21	$16,655
HOME FURN.	44	$16,919			44	$16,919
EAT DRINK	74	$102,002	26	$16,176	100	$118,178
SPECIALTY	156	$68,290	72	$15,395	228	$83,685
SERVICES	278	$106,175	129	$16,083	407	$122,258
WHOLESALE	55	$69,726	55	$16,569	110	$86,295
MISC.	91	$539,180	80	$45,379	171	$584,559
* TOTAL *	840	$1,194,207	410	$120,749	1,250	$1,314,956

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$426,927	73	$45,385	103	$472,312
BLDG. MTL.	72	$213,695	38	$40,555	110	$254,250
GEN. MDSE.	53	$736,586			53	$736,586
FOOD	38	$194,151	24	$8,610	62	$202,761
MOTOR VEH.	114	$316,667	60	$30,091	174	$346,758
APPAREL	118	$229,623			118	$229,623
HOME FURN.	111	$227,540			111	$227,540
EAT DRINK	173	$341,249	64	$28,749	237	$369,998
SPECIALTY	394	$392,283	193	$16,682	587	$408,965
SERVICES	614	$425,182	263	$34,351	877	$459,533
WHOLESALE	178	$288,193	144	$243,232	322	$531,425
MISC.	199	$99,689	168	$98,332	367	$198,021
* TOTAL *	2,094	$3,891,785	1,027	$545,987	3,121	$4,437,772

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	136	$412,049
BLDG. MTL.	130	$310,602
GEN. MDSE.	66	$74,067
FOOD	107	$115,365
MOTOR VEH.	245	$166,033
APPAREL	31	$48,983
HOME FURN.	77	$66,044
EAT DRINK	244	$191,157
SPECIALTY	538	$155,768
SERVICES	894	$223,794
WHOLESALE	369	$619,869
MISC.	312	$93,152
* TOTAL *	3,149	$2,476,883

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,158,759				
BLDG. MTL.	86	$257,649				
GEN. MDSE.	61	$1,301,482	25	$97,290		
FOOD	109	$415,875				
MOTOR VEH.	218	$658,295	55	$45,624	31	$6,475
APPAREL	100	$167,996				
HOME FURN.	136	$350,256	43	$51,576		
EAT DRINK	364	$807,861	49	$73,664	35	$22,213
SPECIALTY	660	$903,200	86	$78,020	73	$9,057
SERVICES	1,145	$644,607	275	$71,424	165	$80,108
WHOLESALE	205	$310,938	118	$174,002		
MISC.	328	$389,244	105	$468,206	79	$93,895
* TOTAL *	3,459	$7,366,162	756	$1,059,806	383	$211,748

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$79,732	143	$1,238,491
BLDG. MTL.	62	$63,816	148	$321,465
GEN. MDSE.	28	$13,586	114	$1,412,358
FOOD	35	$16,068	144	$431,943
MOTOR VEH.	106	$84,001	410	$794,395
APPAREL			100	$167,996
HOME FURN.	30	$13,103	209	$414,935
EAT DRINK	141	$88,190	589	$991,928
SPECIALTY	260	$37,281	1,079	$1,027,558
SERVICES	520	$160,384	2,105	$956,523
WHOLESALE	173	$135,156	496	$620,096
MISC.	204	$78,370	716	$1,029,715
* TOTAL *	1,655	$769,687	6,253	$9,407,403

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$345,366	74	$160,348	98	$505,714
BLDG. MTL.	41	$122,711	47	$51,020	88	$173,731
GEN. MDSE.	27	$265,439			27	$265,439
FOOD	27	$153,550	42	$20,543	69	$174,093
MOTOR VEH.	87	$115,972	92	$75,263	179	$191,235
APPAREL	53	$87,199			53	$87,199
HOME FURN.	43	$19,730	24	$1,101	67	$20,831
EAT DRINK	131	$256,516	113	$68,581	244	$325,097
SPECIALTY	187	$172,331	195	$36,056	382	$208,387
SERVICES	304	$166,408	501	$119,593	805	$286,001
WHOLESALE	105	$251,428	191	$148,143	296	$399,571
MISC.	140	$86,385	190	$68,952	330	$155,337
* TOTAL *	1,169	$2,043,035	1,469	$749,600	2,638	$2,792,635

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					107	$144,292
BLDG. MTL.			20	$36,969	60	$74,931
GEN. MDSE.	33	$245,865			38	$64,037
FOOD					51	$23,014
MOTOR VEH.	86	$117,423	45	$39,525	145	$110,496
APPAREL	38	$72,368				
HOME FURN.	39	$34,554			50	$31,697
EAT DRINK	79	$134,404	44	$36,429	124	$83,568
SPECIALTY	191	$101,190	71	$22,455	401	$118,039
SERVICES	373	$299,481	167	$119,246	643	$300,053
WHOLESALE	97	$245,927	39	$76,269	244	$273,278
MISC.	175	$495,620	100	$678,414	291	$245,914
* TOTAL *	1,113	$1,746,832	486	$1,009,307	2,154	$1,469,319

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	107	$144,292
BLDG. MTL.	80	$111,900
GEN. MDSE.	71	$309,902
FOOD	51	$23,014
MOTOR VEH.	278	$267,444
APPAREL	38	$72,368
HOME FURN.	89	$66,251
EAT DRINK	247	$254,401
SPECIALTY	663	$241,684
SERVICES	1,183	$718,780
WHOLESALE	380	$595,474
MISC.	566	$1,419,948
* TOTAL *	3,753	$4,225,458

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			33	$20,127	33	$20,127
GEN. MDSE.	28	$52,923			28	$52,923
FOOD						
MOTOR VEH.	59	$78,347	36	$11,045	95	$89,392
APPAREL	22	$21,890			22	$21,890
HOME FURN.			22	$15,388	22	$15,388
EAT DRINK	34	$44,039	28	$10,278	62	$54,317
SPECIALTY	106	$58,692	170	$25,090	276	$83,782
SERVICES	208	$78,779	151	$24,770	359	$103,549
WHOLESALE	29	$91,487	106	$67,702	135	$159,189
MISC.	142	$362,398	122	$15,078	264	$377,476
* TOTAL *	628	$788,555	668	$189,478	1,296	$978,033

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$126,583	41	$126,583
BLDG. MTL.			32	$40,773	32	$40,773
GEN. MDSE.			25	$35,640	25	$35,640
FOOD			24	$33,408	24	$33,408
MOTOR VEH.	23	$31,294	65	$16,269	88	$47,563
APPAREL			25	$13,919	25	$13,919
HOME FURN.			31	$31,857	31	$31,857
EAT DRINK	39	$47,110	48	$31,126	87	$78,236
SPECIALTY	62	$22,515	210	$39,506	272	$62,021
SERVICES	105	$22,075	239	$62,242	344	$84,317
WHOLESALE	32	$51,663	87	$66,926	119	$118,589
MISC.	89	$161,167	72	$13,792	161	$174,959
* TOTAL *	350	$335,824	899	$512,041	1,249	$847,865

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			53	$51,711	53	$51,711
BLDG. MTL.	24	$197,605	57	$96,894	81	$294,499
GEN. MDSE.	27	$197,450			27	$197,450
FOOD	22	$93,050	37	$28,403	59	$121,453
MOTOR VEH.	76	$124,838	81	$41,129	157	$165,967
APPAREL	39	$55,644			39	$55,644
HOME FURN.	24	$40,766	37	$21,085	61	$61,851
EAT DRINK	58	$104,545	106	$62,681	164	$167,226
SPECIALTY	167	$112,331	166	$32,432	333	$144,763
SERVICES	274	$73,088	427	$99,909	701	$172,997
WHOLESALE	86	$156,547	185	$249,845	271	$406,392
MISC.	116	$532,051	245	$139,528	339	$650,216
* TOTAL *	913	$1,687,915	1,372	$802,254	2,285	$2,490,169

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

DES MOINES CLASS	BURLINGTON* NO. OF BUS.	COMPUTED TAX	WEST BURLINGTON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$1,386,486			27	$43,362
BLDG. MTL.	73	$205,720			39	$91,517
GEN. MDSE.	40	$1,173,872				
FOOD	157	$399,986			28	$32,151
MOTOR VEH.	163	$359,353	25	$56,752	129	$137,622
APPAREL	98	$252,935	81	$225,332		
HOME FURN.	185	$294,167	27	$48,737	25	$50,020
EAT DRINK	333	$836,134	49	$55,108	48	$36,212
SPECIALTY	608	$502,704	125	$243,335	264	$52,808
SERVICES	889	$632,943	166	$118,234	331	$80,936
WHOLESALE	240	$758,630	42	$152,211	106	$274,576
MISC.	361	$340,738	73	$496,939	206	$85,076
* TOTAL *	3,193	$7,143,668	588	$1,396,648	1,203	$884,280

DES MOINES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	73	$1,429,848
BLDG. MTL.	112	$297,237
GEN. MDSE.	40	$1,173,872
FOOD	185	$432,137
MOTOR VEH.	317	$553,727
APPAREL	179	$478,267
HOME FURN.	237	$392,924
EAT DRINK	430	$927,454
SPECIALTY	997	$798,847
SERVICES	1,386	$832,113
WHOLESALE	388	$1,185,417
MISC.	640	$922,753
* TOTAL *	4,984	$9,424,596

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$377,641	91	$178,347	119	$555,988
BLDG. MTL.			50	$67,710	50	$67,710
GEN. MDSE.	23	$166,456			23	$166,456
FOOD	20	$89,061	26	$36,253	46	$125,314
MOTOR VEH.	54	$106,634	108	$224,149	162	$330,783
APPAREL	27	$85,193	32	$32,119	59	$117,312
HOME FURN.	41	$40,593	63	$32,066	104	$72,659
EAT DRINK	64	$99,648	244	$332,096	308	$431,744
SPECIALTY	205	$332,015	377	$86,898	582	$418,913
SERVICES	260	$143,747	619	$310,326	879	$454,073
WHOLESALE	40	$49,812	124	$138,013	164	$187,825
MISC.	107	$120,592	263	$161,299	370	$281,891
* TOTAL *	869	$1,611,392	1,997	$1,599,276	2,866	$3,210,668

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$2,158,879	20	$184,732	77	$134,054
BLDG. MTL.	199	$724,191			62	$244,387
GEN. MDSE.	84	$2,908,856	22	$100,304	24	$21,959
FOOD	222	$749,965	21	$42,469	59	$48,857
MOTOR VEH.	360	$706,665	44	$59,876	113	$221,529
APPAREL	255	$964,775	31	$33,263		
HOME FURN.	295	$475,050	29	$84,720	42	$32,603
EAT DRINK	683	$1,471,519	45	$69,395	237	$235,567
SPECIALTY	1,447	$1,290,795	103	$88,700	300	$90,882
SERVICES	1,876	$2,003,911	202	$161,627	695	$283,135
WHOLESALE	501	$1,213,192	60	$257,076	288	$364,388
MISC.	590	$674,624	66	$130,857	376	$121,702
* TOTAL *	6,610	$15,342,422	643	$1,213,019	2,273	$1,799,063

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	195	$2,477,665
BLDG. MTL.	261	$968,578
GEN. MDSE.	130	$3,031,119
FOOD	302	$841,291
MOTOR VEH.	517	$988,070
APPAREL	286	$998,038
HOME FURN.	366	$592,373
EAT DRINK	965	$1,776,481
SPECIALTY	1,850	$1,470,377
SERVICES	2,773	$2,448,673
WHOLESALE	849	$1,834,656
MISC.	1,032	$927,183
* TOTAL *	9,526	$18,354,504

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$392,353	41	$104,662	65	$497,015
BLDG. MTL.	29	$95,955	39	$48,694	68	$144,649
GEN. MDSE.	40	$241,519			40	$241,519
FOOD	25	$112,796			25	$112,796
MOTOR VEH.	75	$122,319	35	$11,222	110	$133,541
APPAREL	33	$84,473			33	$84,473
HOME FURN.	41	$63,878			41	$63,878
EAT DRINK	83	$140,298	52	$43,674	135	$183,972
SPECIALTY	215	$103,908	154	$31,531	369	$135,439
SERVICES	341	$132,356	243	$50,052	584	$182,408
WHOLESALE	86	$161,524	107	$57,097	193	$238,621
MISC.	117	$39,452	178	$52,609	295	$92,061
* TOTAL *	1,109	$1,710,831	849	$399,541	1,958	$2,110,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$381,975	20	$214,342	98	$79,363
BLDG. MTL.	31	$48,028			56	$96,003
GEN. MDSE.	33	$210,368			32	$199,690
FOOD	28	$101,914	21	$64,795	60	$46,155
MOTOR VEH.	65	$130,289	50	$61,811	97	$58,633
APPAREL	64	$72,850				
HOME FURN.	60	$54,712	24	$77,978	34	$2,324
EAT DRINK	90	$146,447	47	$41,712	151	$92,461
SPECIALTY	221	$130,213	94	$53,471	212	$23,706
SERVICES	350	$244,524	122	$50,796	511	$124,128
WHOLESALE	100	$270,717	33	$83,382	217	$406,956
MISC.	96	$44,248	104	$129,135	205	$109,821
* TOTAL *	1,158	$1,836,285	515	$777,422	1,673	$1,239,240

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	138	$675,680
BLDG. MTL.	87	$144,031
GEN. MDSE.	65	$410,058
FOOD	109	$212,864
MOTOR VEH.	212	$250,733
APPAREL	64	$72,850
HOME FURN.	118	$135,014
EAT DRINK	288	$280,620
SPECIALTY	527	$207,390
SERVICES	983	$419,448
WHOLESALE	350	$761,055
MISC.	405	$283,204
* TOTAL *	3,346	$3,852,947

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$451,724	53	$108,406	80	$560,130
BLDG. MTL.	32	$96,160	41	$72,615	73	$168,775
GEN. MDSE.	35	$394,402	25	$20,330	60	$414,732
FOOD	29	$156,096	40	$13,603	69	$169,699
MOTOR VEH.	91	$131,543	61	$49,632	152	$181,175
APPAREL	76	$100,641			76	$100,641
HOME FURN.	52	$70,094	33	$4,971	85	$75,065
EAT DRINK	96	$196,164	74	$38,557	170	$234,721
SPECIALTY	235	$163,441	220	$31,947	455	$195,388
SERVICES	435	$200,768	496	$85,143	931	$285,911
WHOLESALE	130	$281,737	145	$151,114	275	$432,851
MISC.	154	$91,555	185	$32,032	339	$123,587
* TOTAL *	1,392	$2,334,325	1,373	$608,350	2,765	$2,942,675

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$427,624	49	$59,846	70	$487,470
BLDG. MTL.	27	$128,176	40	$24,310	67	$152,486
GEN. MDSE.						
FOOD			27	$5,917	27	$5,917
MOTOR VEH.	59	$122,909	74	$38,872	133	$161,781
APPAREL	32	$36,339			32	$36,339
HOME FURN.	43	$32,296			43	$32,296
EAT DRINK	79	$123,386	53	$26,920	132	$150,306
SPECIALTY	152	$74,630	136	$28,706	288	$103,336
SERVICES	258	$129,571	215	$43,949	473	$173,520
WHOLESALE	108	$171,082	170	$188,481	278	$359,563
MISC.	134	$167,985	192	$119,245	326	$287,230
* TOTAL *	913	$1,413,998	956	$536,246	1,869	$1,950,244

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	67	$145,410
BLDG. MTL.	56	$59,842
GEN. MDSE.	36	$214,476
FOOD	35	$110,999
MOTOR VEH.	91	$94,175
APPAREL	27	$36,357
HOME FURN.	29	$12,971
EAT DRINK	115	$110,223
SPECIALTY	136	$49,492
SERVICES	428	$135,518
WHOLESALE	116	$128,736
MISC.	128	$124,041
* TOTAL *	1,314	$1,222,240

GREENE CLASS	JEFFERSON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			46	$60,159	46	$60,159
BLDG. MTL.	44	$90,549	33	$11,842	77	$102,391
GEN. MDSE.	21	$119,399	20	$11,590	41	$130,989
FOOD			20	$17,586	20	$17,586
MOTOR VEH.	30	$63,012	82	$27,937	112	$90,949
APPAREL	44	$48,611			44	$48,611
HOME FURN.	43	$25,155			43	$25,155
EAT DRINK	55	$85,527	51	$29,582	106	$115,109
SPECIALTY	162	$79,509	107	$8,700	269	$88,209
SERVICES	244	$125,442	293	$56,078	537	$181,520
WHOLESALE	74	$112,094	106	$249,945	180	$362,039
MISC.	123	$553,384	146	$63,490	269	$616,874
* TOTAL *	840	$1,302,682	904	$536,909	1,744	$1,839,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$227,010	56	$168,963	76	$395,973
BLDG. MTL.			37	$41,583	37	$41,583
GEN. MDSE.			28	$27,679	28	$27,679
FOOD			31	$30,040	31	$30,040
MOTOR VEH.	69	$73,720	74	$39,470	143	$113,190
APPAREL						
HOME FURN.	20	$90,108	65	$13,850	85	$103,958
EAT DRINK	31	$30,405	111	$77,974	142	$108,379
SPECIALTY	74	$46,583	224	$37,775	298	$84,358
SERVICES	137	$38,862	401	$96,465	538	$135,327
WHOLESALE	57	$177,673	188	$383,753	245	$561,426
MISC.	108	$122,289	204	$82,859	312	$205,148
* TOTAL *	516	$806,650	1,419	$993,408	1,935	$1,800,058

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$475,516
BLDG. MTL.	59	$109,199
GEN. MDSE.	43	$42,934
FOOD	42	$60,860
MOTOR VEH.	175	$74,907
APPAREL	33	$23,848
HOME FURN.	28	$44,791
EAT DRINK	146	$126,374
SPECIALTY	233	$74,706
SERVICES	558	$95,874
WHOLESALE	186	$217,686
MISC.	196	$79,669
* TOTAL *	1,777	$1,425,364

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$369,951	78	$163,478	113	$533,429
BLDG. MTL.	51	$125,431	55	$74,881	106	$200,312
GEN. MDSE.	37	$247,411			37	$247,411
FOOD	30	$118,385	22	$21,102	52	$139,487
MOTOR VEH.	74	$94,445	100	$75,527	174	$169,972
APPAREL	34	$127,986			34	$127,986
HOME FURN.	22	$47,278	42	$5,972	64	$53,250
EAT DRINK	92	$156,954	83	$110,953	175	$267,907
SPECIALTY	271	$194,398	205	$31,964	476	$226,362
SERVICES	357	$212,534	367	$120,726	724	$333,260
WHOLESALE	98	$101,302	181	$357,830	279	$459,132
MISC.	142	$43,435	184	$47,540	326	$90,975
* TOTAL *	1,243	$1,839,510	1,317	$1,009,973	2,560	$2,849,483

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			51	$184,725	51	$184,725
BLDG. MTL.			73	$145,021	73	$145,021
GEN. MDSE.			32	$27,227	32	$27,227
FOOD	22	$34,170	38	$40,461	60	$74,631
MOTOR VEH.	27	$22,011	74	$46,940	101	$68,951
APPAREL						
HOME FURN.			42	$23,934	42	$23,934
EAT DRINK	31	$21,824	74	$80,120	105	$101,944
SPECIALTY	53	$33,192	209	$109,844	262	$143,036
SERVICES	160	$82,433	435	$134,747	595	$217,180
WHOLESALE	55	$203,706	169	$231,080	224	$434,786
MISC.	90	$467,068	266	$79,681	312	$526,585
* TOTAL *	438	$864,404	1,419	$1,083,616	1,857	$1,948,020

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$556,935			81	$121,683
BLDG. MTL.	35	$95,961			70	$181,545
GEN. MDSE.	32	$288,910			23	$28,320
FOOD	39	$122,849			47	$51,100
MOTOR VEH.	79	$91,528	45	$45,740	120	$110,388
APPAREL	52	$102,739	20	$19,863		
HOME FURN.	43	$62,542			63	$35,345
EAT DRINK	78	$117,522	23	$38,613	102	$80,163
SPECIALTY	188	$140,354	94	$33,040	307	$85,040
SERVICES	375	$163,668	194	$41,358	466	$107,827
WHOLESALE	66	$154,213	58	$102,596	236	$629,240
MISC.	143	$47,916	147	$357,825	291	$78,468
* TOTAL *	1,166	$1,945,137	581	$639,035	1,806	$1,509,119

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	117	$678,618
BLDG. MTL.	105	$277,506
GEN. MDSE.	55	$317,230
FOOD	86	$173,949
MOTOR VEH.	244	$247,656
APPAREL	72	$122,602
HOME FURN.	106	$97,887
EAT DRINK	203	$236,298
SPECIALTY	589	$258,434
SERVICES	1,035	$312,853
WHOLESALE	360	$886,049
MISC.	581	$484,209
* TOTAL *	3,553	$4,093,291

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$233,711	70	$218,383	90	$452,094
BLDG. MTL.			64	$100,523	64	$100,523
GEN. MDSE.			24	$19,977	24	$19,977
FOOD			53	$64,539	53	$64,539
MOTOR VEH.	52	$59,196	116	$80,616	168	$139,812
APPAREL						
HOME FURN.			48	$54,330	48	$54,330
EAT DRINK	56	$119,333	144	$96,660	200	$215,993
SPECIALTY	84	$38,797	203	$36,495	287	$75,292
SERVICES	174	$55,541	475	$111,637	649	$167,178
WHOLESALE	40	$126,153	204	$176,168	244	$302,321
MISC.	112	$173,891	167	$80,474	279	$254,365
* TOTAL *	538	$806,622	1,568	$1,039,802	2,106	$1,846,424

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$686,050	64	$150,431	89	$836,481
BLDG. MTL.	33	$142,602	42	$95,877	75	$238,479
GEN. MDSE.	27	$261,694			27	$261,694
FOOD	22	$132,934	32	$24,815	54	$157,749
MOTOR VEH.	68	$94,178	114	$92,632	182	$186,810
APPAREL	35	$68,891			35	$68,891
HOME FURN.	49	$53,031	26	$59,588	75	$112,619
EAT DRINK	83	$180,901	71	$44,593	154	$225,494
SPECIALTY	201	$189,957	236	$29,488	437	$219,445
SERVICES	303	$114,682	438	$114,545	741	$229,227
WHOLESALE	93	$269,621	190	$192,807	283	$462,428
MISC.	146	$175,206	232	$125,848	378	$301,054
* TOTAL *	1,085	$2,369,747	1,445	$930,624	2,530	$3,300,371

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$378,051	30	$15,328	51	$393,379
BLDG. MTL.	28	$97,133	27	$33,019	55	$130,152
GEN. MDSE.	20	$48,870			20	$48,870
FOOD	22	$73,899	34	$10,118	56	$84,017
MOTOR VEH.	75	$57,224	44	$35,286	119	$92,510
APPAREL	33	$47,247			33	$47,247
HOME FURN.	29	$22,708			29	$22,708
EAT DRINK	53	$42,191	98	$57,345	151	$99,536
SPECIALTY	88	$45,666	161	$28,798	249	$74,464
SERVICES	236	$85,954	265	$28,548	501	$114,502
WHOLESALE	80	$182,908	138	$151,780	218	$334,688
MISC.	109	$37,171	150	$50,713	259	$87,884
* TOTAL *	794	$1,119,022	947	$410,935	1,741	$1,529,957

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$380,120	60	$49,440	84	$429,560
BLDG. MTL.	29	$72,608	36	$27,767	65	$100,375
GEN. MDSE.	29	$156,899			29	$156,899
FOOD			21	$7,714	21	$7,714
MOTOR VEH.	79	$133,485	62	$78,791	141	$212,276
APPAREL	35	$56,322			35	$56,322
HOME FURN.	28	$40,155			28	$40,155
EAT DRINK	69	$112,793	71	$41,299	140	$154,092
SPECIALTY	131	$80,525	178	$20,849	309	$101,374
SERVICES	198	$94,414	264	$44,488	462	$138,902
WHOLESALE	111	$251,095	96	$49,656	207	$300,751
MISC.	145	$239,038	156	$47,960	301	$286,998
* TOTAL *	878	$1,617,454	944	$367,954	1,822	$1,985,418

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	64	$374,309
BLDG. MTL.	41	$115,726
GEN. MDSE.	24	$117,597
FOOD	53	$88,008
MOTOR VEH.	111	$136,260
APPAREL	44	$52,559
HOME FURN.	45	$18,634
EAT DRINK	57	$51,804
SPECIALTY	211	$60,301
SERVICES	378	$115,225
WHOLESALE	164	$301,299
MISC.	173	$103,634
* TOTAL *	1,365	$1,535,356

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	61	$435,976
BLDG. MTL.	61	$141,458
GEN. MDSE.	43	$66,606
FOOD	68	$145,252
MOTOR VEH.	175	$201,473
APPAREL	45	$28,432
HOME FURN.	55	$128,866
EAT DRINK	196	$576,113
SPECIALTY	336	$195,862
SERVICES	746	$411,175
WHOLESALE	229	$394,939
MISC.	299	$290,568
* TOTAL *	2,364	$3,016,720

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$321,488	87	$172,910	111	$494,396
BLDG. MTL.	30	$109,730	62	$125,557	92	$235,287
GEN. MDSE.	23	$229,822	24	$19,018	47	$248,840
FOOD	25	$117,206	71	$34,715	96	$151,921
MOTOR VEH.	92	$113,243	77	$67,309	169	$180,552
APPAREL	48	$55,178	26	$17,730	74	$72,908
HOME FURN.	59	$66,767	28	$7,459	87	$74,226
EAT DRINK	114	$143,650	170	$140,016	284	$283,666
SPECIALTY	168	$134,649	318	$119,504	486	$254,153
SERVICES	389	$130,815	649	$166,014	1,038	$296,829
WHOLESALE	55	$85,740	174	$337,276	229	$423,016
MISC.	130	$62,333	202	$54,749	332	$117,082
* TOTAL *	1,157	$1,570,621	1,888	$1,262,257	3,045	$2,832,878

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$732,300	93	$515,680	129	$1,247,980
BLDG. MTL.	51	$211,401	86	$183,022	137	$394,423
GEN. MDSE.	62	$502,115	27	$56,332	89	$558,447
FOOD	43	$329,504	51	$49,506	94	$379,010
MOTOR VEH.	145	$239,569	165	$175,493	310	$415,062
APPAREL	81	$132,464			81	$132,464
HOME FURN.	97	$266,980	48	$15,111	145	$282,091
EAT DRINK	161	$392,206	114	$69,691	275	$461,897
SPECIALTY	447	$333,475	427	$225,981	874	$559,456
SERVICES	663	$515,863	672	$196,136	1,335	$711,999
WHOLESALE	138	$249,123	299	$529,225	437	$778,348
MISC.	205	$191,401	335	$182,842	540	$374,243
* TOTAL *	2,129	$4,096,401	2,317	$2,199,019	4,446	$6,295,420

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$505,216	33	$16,768	56	$521,984
BLDG. MTL.	45	$175,691	32	$27,720	77	$203,411
GEN. MDSE.	24	$272,911			24	$272,911
FOOD	55	$169,252			55	$169,252
MOTOR VEH.	87	$155,560	46	$44,209	133	$199,769
APPAREL	66	$115,199			66	$115,199
HOME FURN.	80	$59,190			80	$59,190
EAT DRINK	109	$203,496	30	$15,184	139	$218,680
SPECIALTY	351	$234,143	92	$28,792	443	$262,935
SERVICES	443	$257,525	279	$42,211	722	$299,736
WHOLESALE	132	$210,375	95	$72,723	227	$283,098
MISC.	188	$172,515	158	$29,678	346	$202,193
* TOTAL *	1,603	$2,531,073	765	$277,285	2,368	$2,808,358

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$2,108,450			48	$43,946
BLDG. MTL.	88	$398,190	21	$348,866	75	$174,571
GEN. MDSE.	75	$1,987,294	21	$371,740	28	$26,513
FOOD	133	$769,842	23	$216,284	47	$36,042
MOTOR VEH.	221	$563,238	72	$121,462	94	$71,006
APPAREL	272	$691,868				
HOME FURN.	251	$502,882	51	$159,685	51	$29,242
EAT DRINK	416	$1,693,123	122	$656,081	116	$359,987
SPECIALTY	1,037	$1,677,101	147	$134,017	407	$139,987
SERVICES	1,235	$1,681,509	323	$365,596	697	$229,090
WHOLESALE	245	$724,498	68	$211,942	211	$205,674
MISC.	488	$772,277	144	$122,593	364	$70,954
* TOTAL *	4,524	$13,570,272	992	$2,708,266	2,138	$1,387,012

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	111	$2,152,396
BLDG. MTL.	184	$921,627
GEN. MDSE.	124	$2,385,547
FOOD	203	$1,022,168
MOTOR VEH.	387	$755,706
APPAREL	272	$691,868
HOME FURN.	353	$691,809
EAT DRINK	654	$2,709,191
SPECIALTY	1,591	$1,951,105
SERVICES	2,255	$2,276,195
WHOLESALE	524	$1,142,114
MISC.	996	$965,824
* TOTAL *	7,654	$17,665,550

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$681,418			57	$49,838
BLDG. MTL.	23	$51,883	28	$61,906	56	$61,031
GEN. MDSE.			32	$89,532		
FOOD			41	$79,408	35	$14,336
MOTOR VEH.	72	$50,234	76	$93,948	82	$91,009
APPAREL	23	$15,013	21	$13,951		
HOME FURN.			41	$35,869	45	$22,103
EAT DRINK	46	$44,253	54	$63,711	95	$70,644
SPECIALTY	116	$30,829	161	$96,264	219	$32,504
SERVICES	180	$58,375	180	$57,918	474	$79,598
WHOLESALE	48	$79,446	78	$199,117	198	$214,149
MISC.	118	$231,255	122	$399,543	251	$83,360
* TOTAL *	649	$1,242,706	834	$1,191,167	1,512	$718,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	80	$731,256
BLDG. MTL.	107	$174,820
GEN. MDSE.	32	$89,532
FOOD	76	$93,744
MOTOR VEH.	230	$235,191
APPAREL	44	$28,964
HOME FURN.	86	$57,972
EAT DRINK	195	$178,608
SPECIALTY	496	$159,597
SERVICES	834	$195,891
WHOLESALE	324	$492,712
MISC.	491	$714,158
* TOTAL *	2,995	$3,152,445

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$258,714
BLDG. MTL.	93	$102,522
GEN. MDSE.	23	$22,201
FOOD	70	$50,950
MOTOR VEH.	152	$113,125
APPAREL		
HOME FURN.	44	$44,304
EAT DRINK	161	$121,000
SPECIALTY	292	$76,546
SERVICES	697	$155,920
WHOLESALE	317	$325,931
MISC.	274	$116,739
* TOTAL *	2,197	$1,387,952

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			104	$108,936	104	$108,938
BLDG. MTL.	35	$92,838	74	$117,231	109	$210,069
GEN. MDSE.	40	$413,274	25	$32,167	65	$445,441
FOOD	27	$133,659	54	$42,448	81	$176,107
MOTOR VEH.	80	$155,552	137	$127,413	217	$282,965
APPAREL	53	$79,687	22	$1,020	75	$80,707
HOME FURN.	50	$96,626	44	$32,849	94	$129,475
EAT DRINK	96	$193,773	134	$74,552	230	$268,325
SPECIALTY	240	$176,917	305	$66,992	545	$243,909
SERVICES	345	$172,230	494	$125,551	839	$297,781
WHOLESALE	140	$753,782	282	$354,639	422	$1,108,421
MISC.	146	$396,321	275	$91,328	421	$487,649
* TOTAL *	1,252	$2,664,659	1,950	$1,175,128	3,202	$3,839,787

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$379,957	49	$718,018	75	$147,916
BLDG. MTL.	41	$170,820	31	$151,384	58	$57,359
GEN. MDSE.	40	$323,142	45	$431,561	26	$152,471
FOOD	34	$110,182	46	$226,621	49	$153,051
MOTOR VEH.	114	$123,560	99	$252,412	112	$100,984
APPAPEL	44	$79,707	68	$115,786		
HOME FURN.	50	$104,780	69	$85,478	50	$77,652
EAT DRINK	155	$259,436	195	$325,636	96	$95,643
SPECIALTY	244	$171,065	352	$437,296	302	$80,959
SERVICES	455	$254,077	527	$385,140	539	$204,798
WHOLESALE	73	$450,142	115	$253,983	222	$401,536
MISC.	120	$149,218	248	$309,991	288	$90,250
* TOTAL *	1,391	$2,576,086	1,844	$3,693,306	1,817	$1,562,619

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	145	$1,245,891
BLDG. MTL.	130	$379,563
GEN. MDSE.	111	$907,174
FOOD	129	$489,854
MOTOR VEH.	325	$476,956
APPAREL	112	$195,493
HOME FURN.	169	$267,910
EAT DRINK	446	$680,715
SPECIALTY	898	$689,320
SERVICES	1,521	$844,015
WHOLESALE	410	$1,105,661
MISC.	656	$549,459
* TOTAL *	5,352	$7,832,011

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	133	$5,898,700	26	$941,816		
BLDG. MTL.	254	$2,060,831	39	$90,462		
GEN. MDSE.	168	$6,147,374				
FOOD	311	$1,466,796	55	$277,519		
MOTOR VEH.	645	$1,575,858	142	$242,456	39	$7,064
APPAREL	537	$1,176,859	59	$55,866		
HOME FURN.	507	$1,267,197	82	$177,038		
EAT DRINK	1,057	$3,117,687	122	$477,225		
SPECIALTY	2,804	$3,887,898	535	$343,296	70	$3,828
SERVICES	3,630	$4,868,781	579	$359,890	146	$69,949
WHOLESALE	1,197	$5,833,618	183	$374,242	42	$165,749
MISC.	1,307	$2,055,891	294	$206,599	105	$82,014
* TOTAL *	12,550	$39,357,190	2,116	$3,546,409	402	$328,604

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			111	$108,073	270	$6,948,589
BLDG. MTL.			131	$264,899	424	$2,416,192
GEN. MDSE.			44	$35,180	212	$6,182,254
FOOD			61	$39,351	427	$1,783,666
MOTOR VEH.	21	$17.614	169	$212,876	1,016	$2,055,868
APPAREL	20	$18,749	27	$4,676	643	$1,256,352
HOME FURN.			41	$4,800	630	$1,449,035
EAT DRINK	37	$59,211	212	$146,957	1,428	$3,801,080
SPECIALTY	97	$29,857	561	$141,754	4,067	$4,406,633
SERVICES	133	$57,575	822	$178,690	5,310	$5,534,885
WHOLESALE	29	$34,473	318	$291,915	1,769	$6,699,997
MISC.	98	$432,986	504	$199,864	2,308	$2,977,354
* TOTAL *	435	$650,465	3,001	$1,629,237	18,504	$45,511,905

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$186,900
BLDG. MTL.	42	$74,618
GEN. MDSE.	30	$38,982
FOOD	33	$36,973
MOTOR VEH.	112	$142,938
APPAREL	27	$12,880
HOME FURN.	38	$34,159
EAT DRINK	121	$157,188
SPECIALTY	224	$66,095
SERVICES	395	$91,653
WHOLESALE	117	$261,151
MISC.	143	$45,456
* TOTAL *	1,338	$1,148,993

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$18,169	25	$18,169
BLDG. MTL.	24	$56,942			24	$56,942
GEN. MDSE.	24	$181,549			24	$181,549
FOOD						
MOTOR VEH.	79	$84,121	38	$36,614	117	$120,735
APPAREL	43	$41,867			43	$41,867
HOME FURN.	30	$23,689			30	$23,689
EAT DRINK	54	$79,107	35	$22,114	89	$101,221
SPECIALTY	164	$65,345	109	$41,314	273	$106,659
SERVICES	321	$109,965	139	$18,788	460	$128,753
WHOLESALE	37	$53,405	74	$75,190	111	$128,595
MISC.	111	$400,985	102	$53,208	213	$454,193
* TOTAL *	887	$1,096,975	522	$265,397	1,409	$1,362,372

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$150,923	55	$50,240	84	$201,163
BLDG. MTL.	20	$20,919	53	$62,588	73	$83,507
GEN. MDSE.						
FOOD			38	$22,964	38	$22,964
MOTOR VEH.	43	$27,871	103	$74,084	146	$101,955
APPAREL	20	$37,222			20	$37,222
HOME FURN.			29	$33,053	29	$33,053
EAT DRINK	39	$43,452	83	$72,307	122	$115,759
SPECIALTY	65	$63,201	210	$23,947	275	$87,148
SERVICES	136	$68,838	367	$68,783	503	$137,621
WHOLESALE	34	$88,271	198	$191,811	232	$280,082
MISC.	104	$110,688	208	$125,748	312	$236,436
* TOTAL *	490	$611,385	1,344	$725,525	1,834	$1,336,910

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			31	$33,208	31	$33,208
BLDG. MTL.	29	$82,211	20	$28,958	49	$111,169
GEN. MDSE.	33	$85,507			33	$85,507
FOOD	20	$91,501	21	$7,182	41	$98,683
MOTOR VEH.	48	$92,528	49	$30,000	97	$122,528
APPAREL	28	$42,067			28	$42,067
HOME FURN.	30	$17,179			30	$17,179
EAT DRINK	40	$36,882	48	$37,849	88	$74,731
SPECIALTY	114	$77,892	176	$27,428	290	$105,320
SERVICES	211	$90,456	273	$49,960	484	$140,416
WHOLESALE	45	$124,461	113	$32,602	158	$157,063
MISC.	78	$151,707	149	$31,964	227	$183,671
* TOTAL *	676	$892,391	880	$279,151	1,556	$1,171,542

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$735,059	54	$34,705	98	$769,764
BLDG. MTL.	58	$239,655	38	$50,381	96	$290,036
GEN. MDSE.	50	$528,038	25	$15,990	75	$544,028
FOOD	49	$244,778			49	$244,778
MOTOR VEH.	150	$190,847	44	$25,928	194	$216,775
APPAREL	77	$127,376	24	$4,816	101	$132,192
HOME FURN.	71	$152,176			71	$152,176
EAT DRINK	130	$338,519	78	$41,024	208	$379,543
SPECIALTY	393	$296,537	216	$16,415	609	$312,952
SERVICES	514	$262,294	357	$101,581	871	$363,875
WHOLESALE	141	$451,701	153	$86,761	294	$538,462
MISC.	220	$235,040	240	$31,543	460	$266,583
* TOTAL *	1,897	$3,802,020	1,229	$409,144	3,126	$4,211,164

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MARION CLASS	KNOXVILLE* NO. OF BUS.	KNOXVILLE* COMPUTED TAX	PELLA NO. OF BUS.	PELLA COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	25	$557,885	20	$292,200	77	$142,313
BLDG. MTL.	39	$84,918	47	$199,696	50	$110,151
GEN. MDSE.	24	$227,558	27	$175,591	22	$40,966
FOOD	30	$126,614	28	$74,775	21	$12,353
MOTOR VEH.	87	$107,551	77	$117,347	85	$45,146
APPAREL	37	$55,850	51	$77,465		
HOME FURN.	50	$52,216	50	$105,074	27	$19,249
EAT DRINK	102	$200,829	64	$183,719	68	$56,542
SPECIALTY	180	$251,878	207	$169,761	243	$24,063
SERVICES	327	$205,965	258	$120,045	405	$86,647
WHOLESALE	74	$44,698	88	$178,687	171	$110,522
MISC.	83	$77,561	138	$106,401	145	$27,611
* TOTAL *	1,058	$1,993,523	1,055	$1,807,761	1,314	$675,563

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	122	$992,398
BLDG. MTL.	136	$394,765
GEN. MDSE.	73	$444,115
FOOD	79	$213,742
MOTOR VEH.	249	$270,044
APPAREL	88	$133,315
HOME FURN.	127	$176,539
EAT DRINK	234	$441,090
SPECIALTY	630	$445,702
SERVICES	990	$412,657
WHOLESALE	333	$333,907
MISC.	366	$211,573
* TOTAL *	3,427	$4,469,847

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,434,638	77	$63,349	109	$1,497,987
BLDG. MTL.	92	$395,168	46	$44,798	138	$439,966
GEN. MDSE.	64	$1,235,267			64	$1,235,267
FOOD	93	$407,566	35	$20,473	128	$428,039
MOTOR VEH.	207	$338,473	92	$82,786	299	$421,259
APPAREL	139	$279,934			139	$279,934
HOME FURN.	159	$284,811	36	$45,007	195	$329,818
EAT DRINK	285	$663,777	78	$51,856	363	$715,633
SPECIALTY	612	$606,057	272	$47,035	884	$653,092
SERVICES	985	$630,232	423	$190,669	1,408	$820,901
WHOLESALE	221	$317,183	204	$211,692	425	$528,875
MISC.	284	$744,667	206	$89,787	490	$834,454
* TOTAL *	3,173	$7,337,773	1,469	$847,452	4,642	$8,185,225

MILLS CLASS	GLENWOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$348,615	47	$31,033	67	$379,648
BLDG. MTL.			34	$20,887	34	$20,887
GEN. MDSE.						
FOOD	23	$90,968			23	$90,968
MOTOR VEH.	32	$52,408	61	$39,466	93	$91,874
APPAREL						
HOME FURN.						
EAT DRINK	50	$89,034	56	$42,966	106	$132,000
SPECIALTY	93	$46,469	141	$28,882	234	$75,351
SERVICES	198	$98,411	212	$62,349	410	$160,760
WHOLESALE	29	$34,781	100	$86,140	129	$120,921
MISC.	102	$221,378	163	$63,310	265	$284,688
* TOTAL *	547	$982,064	814	$375,033	1,361	$1,357,097

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$122,528	45	$280,461	66	$402,989
BLDG. MTL.	37	$93,191	45	$64,315	82	$157,506
GEN. MDSE.	20	$34,878	22	$13,294	42	$48,172
FOOD	25	$38,317	37	$26,622	62	$64,939
MOTOR VEH.	50	$95,826	62	$50,578	112	$146,404
APPAREL	28	$39,758			28	$39,758
HOME FURN.	28	$32,689	37	$17,578	65	$50,267
EAT DRINK	39	$40,949	78	$65,147	117	$106,096
SPECIALTY	95	$43,050	162	$34,035	257	$77,085
SERVICES	199	$64,399	260	$65,140	459	$129,539
WHOLESALE	53	$125,917	128	$130,861	181	$256,778
MISC.	52	$64,491	146	$70,466	198	$134,957
* TOTAL *	647	$795,993	1,022	$818,497	1,669	$1,614,490

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$186,556	54	$87,211	78	$273,767
BLDG. MTL.	21	$55,910	47	$49,858	68	$105,768
GEN. MDSE.	20	$48,944			20	$48,944
FOOD	20	$45,568	46	$35,086	66	$80,654
MOTOR VEH.	60	$76,091	73	$51,938	133	$128,029
APPAREL	30	$18,948			30	$18,948
HOME FURN.			35	$17,760	35	$17,760
EAT DRINK	37	$73,052	129	$70,943	166	$143,995
SPECIALTY	95	$80,011	185	$35,240	280	$115,251
SERVICES	170	$63,231	326	$107,368	496	$170,599
WHOLESALE	63	$161,250	176	$213,216	239	$374,466
MISC.	81	$23,534	126	$56,292	207	$79,826
* TOTAL *	621	$833,095	1,197	$724,912	1,818	$1,558,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$256,074			21	$256,074
BLDG. MTL.						
GEN. MDSE.	20	$106,413			20	$106,413
FOOD						
MOTOR VEH.	39	$45,748	28	$15,810	67	$61,558
APPAREL	22	$27,086			22	$27,086
HOME FURN.	29	$36,458			29	$36,458
EAT DRINK	56	$49,558	27	$19,335	83	$68,893
SPECIALTY	122	$81,297	63	$20,967	185	$102,264
SERVICES	224	$86,642	151	$50,469	375	$137,111
WHOLESALE	46	$52,063	61	$25,718	107	$77,781
MISC.	123	$169,201	106	$47,744	229	$216,945
* TOTAL *	702	$910,540	436	$180,043	1,138	$1,090,583

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$408,688	28	$45,953	57	$454,641
BLDG. MTL.	36	$55,601	32	$24,877	68	$80,478
GEN. MDSE.	26	$292,876			26	$292,876
FOOD	27	$124,167	20	$18,245	47	$142,412
MOTOR VEH.	81	$108,534	33	$28,788	114	$137,322
APPAREL	38	$60,697			38	$60,697
HOME FURN.	36	$58,143			36	$58,143
EAT DRINK	66	$131,561	51	$24,946	117	$156,507
SPECIALTY	193	$176,496	163	$36,947	356	$213,443
SERVICES	360	$202,277	230	$62,804	590	$265,081
WHOLESALE	93	$244,300	122	$60,513	215	$304,813
MISC.	160	$148,165	156	$123,164	316	$271,329
* TOTAL *	1,145	$2,011,505	835	$426,237	1,980	$2,437,742

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,144,595				
BLDG. MTL.	63	$328,206	20	$19,691		
GEN. MDSE.	47	$985,910				
FOOD	66	$318,516				
MOTOR VEH.	172	$273,097	23	$54,122	21	$14,150
APPAREL	120	$195,292				
HOME FURN.	123	$242,693			20	$24,304
EAT DRINK	282	$577,788	29	$22,857	29	$21,361
SPECIALTY	578	$611,117	60	$24,242	74	$14,735
SERVICES	787	$606,558	138	$61,108	86	$22,025
WHOLESALE	144	$194,092	33	$79,364	52	$64,331
MISC.	339	$217,879	102	$146,668	104	$999,168
* TOTAL *	2,757	$5,695,743	405	$428,052	386	$1,160,074

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$14,615	57	$1,159,210
BLDG. MTL.	43	$40,596	126	$388,493
GEN. MDSE.			47	$985,910
FOOD			66	$318,516
MOTOR VEH.	47	$46,720	263	$388,089
APPAREL			120	$195,292
HOME FURN.			143	$266,997
EAT DRINK	46	$34,837	386	$656,843
SPECIALTY	247	$15,881	959	$665,975
SERVICES	223	$34,203	1,234	$743,894
WHOLESALE	152	$239,242	381	$577,029
MISC.	245	$162,045	790	$1,525,760
* TOTAL *	1,024	$588,139	4,572	$7,872,008

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$291,376	56	$253,365	80	$544,741
BLDG. MTL.	40	$99,944	71	$60,483	111	$160,427
GEN. MDSE.			24	$16,627	24	$16,627
FOOD	24	$65,215	46	$39,115	70	$104,330
MOTOR VEH.	64	$70,351	114	$64,226	178	$134,577
APPAREL	21	$77,649	41	$11,209	62	$88,858
HOME FURN.	42	$37,194	33	$24,906	75	$62,100
EAT DRINK	58	$115,865	135	$126,726	193	$242,591
SPECIALTY	157	$193,492	335	$77,473	492	$270,965
SERVICES	308	$92,953	589	$205,103	897	$298,056
WHOLESALE	103	$237,707	212	$165,091	315	$402,798
MISC.	103	$248,969	228	$73,919	331	$322,888
* TOTAL *	944	$1,530,715	1,884	$1,118,243	2,828	$2,648,958

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$8,655	29	$8,655
BLDG. MTL.	28	$41,595	28	$22,701	56	$64,296
GEN. MDSE.						
FOOD			20	$10,523	20	$10,523
MOTOR VEH.	35	$30,609	38	$13,783	73	$44,392
APPAREL	32	$40,109			32	$40,109
HOME FURN.	24	$12,643			24	$12,643
EAT DRINK	54	$52,515	37	$30,887	91	$83,402
SPECIALTY	80	$73,027	110	$33,443	190	$106,470
SERVICES	152	$75,905	175	$26,386	327	$102,291
WHOLESALE	44	$74,321	111	$113,878	155	$188,199
MISC.	128	$304,782	108	$37,123	236	$341,905
* TOTAL *	577	$705,506	656	$297,379	1,233	$1,002,885

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					43	$15,409
BLDG. MTL.	32	$49,054	53	$119,211	21	$25,462
GEN. MDSE.	27	$135,250				
FOOD			27	$49,358		
MOTOR VEH.	58	$51,678	78	$75,731	59	$28,120
APPAREL	37	$50,105	62	$94,905		
HOME FURN.	31	$58,103	31	$81,316	30	$5,609
EAT DRINK	90	$125,942	49	$62,085	25	$14,012
SPECIALTY	136	$141,860	231	$186,292	123	$15,326
SERVICES	285	$118,381	363	$146,959	205	$36,497
WHOLESALE	91	$230,743	89	$169,604	73	$116,105
MISC.	108	$357,608	214	$574,071	171	$43,766
* TOTAL *	895	$1,318,724	1,197	$1,559,532	750	$300,306

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	43	$15,409
BLDG. MTL.	106	$193,727
GEN. MDSE.	27	$135,250
FOOD	27	$49,358
MOTOR VEH.	195	$155,529
APPAREL	99	$145,010
HOME FURN.	92	$145,028
EAT DRINK	164	$202,039
SPECIALTY	490	$343,480
SERVICES	853	$301,837
WHOLESALE	253	$516,452
MISC.	493	$975,445
* TOTAL *	2,842	$3,178,564

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			50	$91,543	50	$91,543
BLDG. MTL.	21	$63,762	39	$73,180	60	$136,942
GEN. MDSE.	22	$77,211			22	$77,211
FOOD			31	$21,064	31	$21,064
MOTOR VEH.	61	$56,688	52	$44,690	113	$101,378
APPAREL	25	$31,667			25	$31,667
HOME FURN.						
EAT DRINK	47	$47,869	102	$76,184	149	$124,053
SPECIALTY	91	$58,314	150	$17,013	241	$75,327
SERVICES	218	$141,269	301	$60,857	519	$202,126
WHOLESALE	92	$104,987	108	$205,188	200	$310,175
MISC.	124	$279,354	179	$41,495	303	$320,849
* TOTAL *	701	$861,121	1,012	$631,214	1,713	$1,492,335

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$498,190	55	$111,495	77	$609,685
BLDG. MTL.	39	$80,368	72	$177,527	111	$257,895
GEN. MDSE.	23	$255,685	27	$21,539	50	$277,224
FOOD	24	$154,439	42	$30,814	66	$185,253
MOTOR VEH.	60	$65,839	134	$160,652	194	$246,491
APPAREL	67	$102,742	25	$26,680	92	$129,422
HOME FURN.	51	$48,844	41	$33,470	92	$82,314
EAT DRINK	111	$259,359	163	$117,984	274	$377,343
SPECIALTY	232	$172,535	289	$84,612	521	$257,147
SERVICES	364	$239,097	599	$157,249	963	$396,346
WHOLESALE	139	$247,854	211	$205,859	350	$453,713
MISC.	146	$69,860	210	$46,654	356	$116,514
* TOTAL *	1,278	$2,214,812	1,868	$1,174,535	3,146	$3,389,347

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	95	$412,255
BLDG. MTL.	65	$160,958
GEN. MDSE.	34	$44,079
FOOD	48	$74,167
MOTOR VEH.	153	$104,582
APPAREL	47	$28,487
HOME FURN.	69	$58,657
EAT DRINK	133	$104,670
SPECIALTY	292	$92,194
SERVICES	540	$132,349
WHOLESALE	210	$255,542
MISC.	242	$136,689
* TOTAL *	1,928	$1,604,629

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	234	$15,044,596	24	$74,493		
BLDG. MTL.	525	$4,889,631	55	$320,934		
GEN. MDSE.	294	$9,388,499	62	$2,713,732		
FOOD	555	$3,437,265	77	$433,736	31	$213,699
MOTOR VEH.	1,454	$4,141,221	94	$154,982	25	$40,430
APPAREL	804	$2,767,250	280	$1,254,615		
HOME FURN.	960	$3,388,819	158	$339,536	24	$21,466
EAT DRINK	2,087	$5,978,540	247	$1,212,631	63	$173,886
SPECIALTY	5,098	$6,560,440	893	$1,231,951	202	$161,499
SERVICES	7,609	$12,376,787	745	$1,128,671	263	$201,428
WHOLESALE	2,326	$12,667,348	236	$800,015	43	$59,387
MISC.	2,597	$6,540,501	245	$532,601	85	$69,183
* TOTAL *	24,543	$87,180,897	3,116	$10,197,897	736	$940,978

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

POLK	ALTOONA		ANKENY		JOHNSTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$607,995		
BLDG. MTL.			46	$309,248		
GEN. MDSE.			20	$123,682		
FOOD			74	$257,321		
MOTOR VEH.	27	$112,468	84	$231,976		
APPAREL	29	$12,604	55	$50,175		
HOME FURN.	30	$8,421	48	$25,249		
EAT DRINK	46	$243,118	107	$331,075	29	$34,462
SPECIALTY	151	$52,827	363	$327,095	69	$21,569
SERVICES	176	$467,207	481	$316,360	64	$20,035
WHOLESALE	42	$44,096	128	$234,769		
MISC.	140	$342,499	152	$96,544	113	$175,383
* TOTAL *	641	$1,283,240	1,582	$2,911,489	275	$251,449

POLK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	70	$99,313	352	$15,826,397
BLDG. MTL.	48	$150,041	674	$5,669,854
GEN. MDSE.	26	$40,122	402	$12,266,035
FOOD	49	$160,846	786	$4,502,867
MOTOR VEH.	108	$65,562	1,792	$4,746,639
APPAREL			1,168	$4,084,644
HOME FURN.	45	$19,574	1,265	$3,803,065
EAT DRINK	120	$340,608	2,699	$8,314,320
SPECIALTY	330	$120,715	7,106	$8,476,096
SERVICES	539	$244,126	9,677	$14,754,614
WHOLESALE	159	$326,132	2,934	$14,131,747
MISC.	717	$554,685	3,955	$8,135,619
* TOTAL *	2,117	$1,945,947	33,010	$104,711,897

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$2,228,191			133	$736,571
BLDG. MTL.	78	$265,795			112	$176,728
GEN. MDSE.	62	$1,409,864			21	$249,729
FOOD	133	$822,773			78	$73,789
MOTOR VEH.	364	$844,342	26	$42,379	260	$327,815
APPAREL	111	$237,886			48	$30,991
HOME FURN.	154	$545,196			61	$50,979
EAT DRINK	492	$1,494,707	30	$37,438	219	$270,389
SPECIALTY	918	$948,288	30	$9,288	520	$127,207
SERVICES	1,416	$1,186,261	64	$13,864	935	$363,903
WHOLESALE	326	$352,953	22	$15,673	279	$551,297
MISC.	394	$261,571	36	$99,384	302	$300,595
* TOTAL *	4,495	$10,597,827	208	$218,026	2,968	$3,259,993

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	180	$2,964,762
BLDG. MTL.	190	$442,523
GEN. MDSE.	83	$1,659,593
FOOD	211	$896,562
MOTOR VEH.	650	$1,214,536
APPAREL	159	$268,877
HOME FURN.	215	$596,175
EAT DRINK	741	$1,802,534
SPECIALTY	1,468	$1,084,783
SERVICES	2,415	$1,564,028
WHOLESALE	627	$919,923
MISC.	732	$661,550
* TOTAL *	7,671	$14,075,846

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$993,038	68	$325,768	91	$1,318,806
BLDG. MTL.	24	$83,647	41	$93,954	65	$177,601
GEN. MDSE.	34	$252,617	20	$20,609	54	$273,226
FOOD	38	$168,746	32	$37,497	70	$206,243
MOTOR VEH.	87	$107,921	124	$171,523	211	$279,444
APPAREL	60	$68,949			60	$68,949
HOME FURN.	28	$50,102	27	$38,651	55	$88,753
EAT DRINK	77	$154,149	93	$111,810	170	$265,959
SPECIALTY	185	$173,167	244	$44,354	429	$217,521
SERVICES	342	$153,115	426	$162,063	768	$315,178
WHOLESALE	115	$239,364	177	$368,865	292	$608,229
MISC.	100	$81,392	214	$75,130	314	$156,522
* TOTAL *	1,113	$2,526,207	1,466	$1,450,224	2,579	$3,976,431

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$222,245
BLDG. MTL.	29	$34,134
GEN. MDSE.		
FOOD	22	$29,823
MOTOR VEH.	85	$88,355
APPAREL		
HOME FURN.		
EAT DRINK	50	$30,384
SPECIALTY	136	$27,833
SERVICES	332	$71,415
WHOLESALE	81	$46,578
MISC.	136	$98,678
* TOTAL *	927	$649,445

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$160,108	82	$120,231	103	$280,339
BLDG. MTL.			72	$168,181	72	$168,181
GEN. MDSE.			40	$25,736	40	$25,736
FOOD			44	$35,601	44	$35,601
MOTOR VEH.	55	$60,956	115	$130,209	170	$191,165
APPAREL	26	$35,675			26	$35,675
HOME FURN.	27	$12,840			27	$12,840
EAT DRINK	31	$28,292	107	$99,781	138	$128,073
SPECIALTY	83	$47,093	258	$63,312	341	$110,405
SERVICES	161	$57,111	434	$158,107	595	$215,218
WHOLESALE	55	$89,859	221	$268,763	276	$358,622
MISC.	111	$137,944	268	$101,642	379	$239,586
* TOTAL *	570	$629,878	1,641	$1,171,563	2,211	$1,801,441

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$4,620,360	30	$796,757		
BLDG. MTL.	201	$1,194,580	44	$368,269		
GEN. MDSE.	131	$3,807,740	38	$1,322,475		
FOOD	301	$1,165,956	75	$331,959		
MOTOR VEH.	550	$1,212,136	150	$252,171		
APPAREL	434	$1,232,979	70	$140,992		
HOME FURN.	405	$1,482,627	85	$194,193		
EAT DRINK	978	$2,861,479	218	$914,061	22	$28,171
SPECIALTY	2,043	$3,043,350	564	$503,293	102	$13,016
SERVICES	2,873	$2,789,742	724	$1,423,164	102	$12,560
WHOLESALE	824	$3,352,313	216	$827,225		
MISC.	1,118	$2,507,364	243	$372,072	98	$68,768
* TOTAL *	9,934	$29,270,626	2,457	$7,446,631	324	$122,515

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			85	$73,354	191	$5,490,471
BLDG. MTL.			68	$47,767	313	$1,610,616
GEN. MDSE.			41	$43,340	210	$5,173,555
FOOD			37	$50,159	413	$1,548,074
MOTOR VEH.			123	$297,598	823	$1,761,905
APPAREL					504	$1,373,971
HOME FURN.			38	$37,148	528	$1,713,968
EAT DRINK	40	$44,174	163	$276,569	1,421	$4,124,454
SPECIALTY	131	$46,702	478	$114,815	3,308	$3,721,176
SERVICES	143	$97,168	631	$259,966	4,473	$4,582,600
WHOLESALE	73	$297,553	204	$272,096	1,317	$4,749,187
MISC.	110	$250,609	478	$344,341	2,047	$3,543,154
* TOTAL *	487	$736,206	2,346	$1,817,153	15,548	$39,393,131

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$400,580	62	$40,483	82	$441,063
BLDG. MTL.	48	$64,821	45	$48,156	93	$112,977
GEN. MDSE.	28	$135,421			28	$135,421
FOOD	20	$114,192	27	$7,836	47	$122,028
MOTOR VEH.	70	$119,596	83	$47,950	153	$167,546
APPAREL	42	$61,743			42	$61,743
HOME FURN.	48	$61,701	33	$13,174	81	$74,875
EAT DRINK	70	$128,289	92	$67,938	162	$196,227
SPECIALTY	193	$151,460	159	$38,337	352	$189,797
SERVICES	294	$156,670	377	$57,514	671	$214,184
WHOLESALE	99	$197,688	168	$152,029	267	$349,717
MISC.	103	$81,231	221	$57,204	324	$138,435
* TOTAL *	1,035	$1,673,392	1,267	$530,621	2,302	$2,204,013

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					24	$364,683
BLDG. MTL.	21	$44,974	28	$54,481	26	$59,962
GEN. MDSE.						
FOOD	20	$19,487				
MOTOR VEH.	31	$20,112	40	$125,308	28	$48,646
APPAREL	23	$30,272	27	$41,602	20	$27,497
HOME FURN.			59	$61,385	22	$19,009
EAT DRINK	49	$43,514			27	$29,006
SPECIALTY	71	$29,459	121	$67,465	87	$31,780
SERVICES	153	$48,630	174	$40,371	169	$91,923
WHOLESALE	50	$86,760	65	$140,248	57	$107,013
MISC.	81	$144,297	136	$344,032	82	$86,416
* TOTAL *	499	$467,505	650	$874,892	542	$865,935

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			67	$87,268	91	$451,951
BLDG. MTL.	56	$173,573	52	$47,648	183	$380,638
GEN. MDSE.			25	$14,724	25	$14,724
FOOD			44	$17,783	64	$37,270
MOTOR VEH.	50	$125,246	93	$132,412	242	$451,724
APPAREL					70	$99,371
HOME FURN.	45	$47,370	60	$56,623	186	$184,387
EAT DRINK	41	$83,512	87	$66,440	204	$222,472
SPECIALTY	133	$112,163	315	$44,481	727	$285,348
SERVICES	236	$74,061	572	$135,036	1,304	$390,021
WHOLESALE	79	$193,640	295	$335,896	546	$863,557
MISC.	207	$346,733	298	$204,044	804	$1,125,522
* TOTAL *	847	$1,156,298	1,908	$1,142,355	4,446	$4,506,985

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

STORY CLASS	AMES NO. OF BUS.	AMES COMPUTED TAX	NEVADA* NO. OF BUS.	NEVADA* COMPUTED TAX	STORY CITY NO. OF BUS.	STORY CITY COMPUTED TAX
UTILITIES	34	$1,280,639	20	$449,844		
BLDG. MTL.	75	$398,563	25	$105,592	20	$48,444
GEN. MDSE.	97	$1,879,258				
FOOD	102	$507,717	27	$70,826		
MOTOR VEH.	190	$394,825	45	$67,469	32	$43,439
APPAREL	191	$547,091	23	$35,613		
HOME FURN.	173	$441,859	28	$25,352		
EAT DRINK	364	$1,331,562	40	$60,148	33	$62,354
SPECIALTY	1,000	$1,044,297	137	$62,869	92	$47,151
SERVICES	1,066	$1,474,002	260	$124,606	123	$44,661
WHOLESALE	256	$409,484	89	$233,742	32	$124,708
MISC.	388	$317,814	105	$81,238	112	$198,763
* TOTAL *	3,938	$10,027,111	799	$1,317,299	444	$569,520

STORY CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	75	$96,273	129	$1,826,756
BLDG. MTL.	78	$74,733	198	$627,332
GEN. MDSE.	42	$40,448	139	$1,919,706
FOOD	51	$37,028	180	$615,571
MOTOR VEH.	91	$66,835	358	$572,568
APPAREL			214	$582,704
HOME FURN.	40	$67,000	241	$534,211
EAT DRINK	139	$111,796	576	$1,565,860
SPECIALTY	428	$181,252	1,657	$1,335,569
SERVICES	539	$144,016	1,988	$1,787,285
WHOLESALE	240	$200,374	619	$968,308
MISC.	359	$105,174	964	$702,989
* TOTAL *	2,082	$1,124,929	7,263	$13,038,859

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$520,529	65	$520,529
BLDG. MTL.			92	$119,117	92	$119,117
GEN. MDSE.			41	$129,243	41	$129,243
FOOD			60	$108,511	60	$108,511
MOTOR VEH.	29	$45,314	148	$118,674	177	$163,988
APPAREL			36	$29,934	36	$29,934
HOME FURN.	20	$34,716	67	$39,094	87	$73,810
EAT DRINK	42	$43,925	173	$176,384	215	$220,309
SPECIALTY	71	$40,734	313	$96,929	384	$137,663
SERVICES	152	$39,103	657	$156,414	809	$195,517
WHOLESALE	43	$142,294	271	$400,446	314	$542,740
MISC.	134	$267,380	233	$63,272	367	$330,652
* TOTAL *	491	$613,466	2,156	$1,958,547	2,647	$2,572,013

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	81	$122,157
BLDG. MTL.	66	$50,592
GEN. MDSE.	29	$40,242
FOOD	29	$37,492
MOTOR VEH.	72	$43,449
APPAREL	29	$22,520
HOME FURN.	26	$3,336
EAT DRINK	93	$62,162
SPECIALTY	199	$55,863
SERVICES	376	$73,600
WHOLESALE	143	$135,431
MISC.	136	$20,382
* TOTAL *	1,279	$667,226

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$360,911	32	$44,545	58	$405,456
BLDG. MTL.	21	$67,943			21	$67,943
GEN. MDSE.	31	$337,592			31	$337,592
FOOD	26	$206,709			26	$206,709
MOTOR VEH.	103	$138,334	44	$26,934	147	$165,268
APPAREL	37	$55,659			37	$55,659
HOME FURN.	56	$62,960			56	$62,960
EAT DRINK	96	$208,791	34	$17,048	130	$225,839
SPECIALTY	240	$225,599	138	$11,357	378	$236,956
SERVICES	416	$186,993	151	$21,785	567	$208,778
WHOLESALE	49	$126,422	62	$29,137	111	$155,559
MISC.	145	$99,882	136	$41,876	281	$141,758
* TOTAL *	1,246	$2,077,795	597	$192,682	1,843	$2,270,477

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	75	$60,497
BLDG. MTL.	39	$55,013
GEN. MDSE.	48	$25,681
FOOD	45	$36,618
MOTOR VEH.	110	$38,714
APPAREL		
HOME FURN.	40	$27,391
EAT DRINK	89	$54,785
SPECIALTY	217	$44,694
SERVICES	472	$68,943
WHOLESALE	159	$93,754
MISC.	201	$112,098
* TOTAL *	1,495	$618,188

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$1,135,332	63	$47,511	101	$1,182,843
BLDG. MTL.	73	$477,247	53	$49,246	126	$526,493
GEN. MDSE.	58	$1,105,447			58	$1,105,447
FOOD	72	$409,663	30	$16,302	102	$425,965
MOTOR VEH.	245	$345,669	106	$65,993	351	$411,662
APPAREL	108	$170,433			108	$170,433
HOME FURN.	174	$301,587	25	$1,852	199	$303,439
EAT DRINK	283	$579,486	65	$54,126	348	$633,612
SPECIALTY	660	$605,849	262	$21,368	922	$627,217
SERVICES	1,082	$625,352	407	$77,452	1,489	$702,804
WHOLESALE	193	$422,632	121	$104,014	314	$526,646
MISC.	282	$224,240	186	$39,832	468	$264,072
* TOTAL *	3,268	$6,402,937	1,318	$477,696	4,586	$6,880,633

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$80,580				
GEN. MDSE.	32	$275,703				
FOOD	37	$182,149				
MOTOR VEH.	100	$235,807	26	$57,844		
APPAREL	35	$46,452				
HOME FURN.	36	$39,603				
EAT DRINK	98	$239,347				
SPECIALTY	307	$133,343	54	$10,348	90	$18,717
SERVICES	448	$183,573	134	$29,066	131	$32,008
WHOLESALE	92	$152,592				
MISC.	124	$388,734	127	$158,658	91	$139,357
* TOTAL *	1,332	$1,957,883	341	$255,916	312	$190,082

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$41,648	53	$41,648
BLDG. MTL.	37	$68,765	60	$149,345
GEN. MDSE.			32	$275,703
FOOD	35	$24,544	72	$206,693
MOTOR VEH.	79	$49,437	205	$343,088
APPAREL			35	$46,452
HOME FURN.	33	$5,891	69	$45,494
EAT DRINK	62	$32,360	160	$271,707
SPECIALTY	272	$29,126	723	$191,534
SERVICES	413	$110,021	1,126	$354,668
WHOLESALE	140	$100,139	232	$252,731
MISC.	221	$88,400	563	$775,149
* TOTAL *	1,345	$550,331	3,330	$2,954,212

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$149,378	73	$149,378
BLDG. MTL.	42	$123,380	56	$112,378	98	$235,758
GEN. MDSE.	30	$235,159	36	$48,564	66	$283,723
FOOD	34	$144,857	48	$38,913	82	$183,770
MOTOR VEH.	84	$74,192	97	$90,251	181	$164,443
APPAREL	51	$126,356			51	$126,356
HOME FURN.	62	$75,574	55	$30,228	117	$105,802
EAT DRINK	100	$152,284	117	$107,126	217	$259,410
SPECIALTY	266	$148,217	320	$108,362	586	$256,579
SERVICES	355	$259,702	616	$182,493	971	$442,195
WHOLESALE	142	$390,450	221	$265,008	363	$655,458
MISC.	169	$474,255	332	$164,586	501	$638,841
* TOTAL *	1,335	$2,204,426	1,971	$1,297,287	3,306	$3,501,713

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$150,810
BLDG. MTL.	59	$74,048
GEN. MDSE.		
FOOD	36	$51,115
MOTOR VEH.	109	$91,031
APPAREL		
HOME FURN.		
EAT DRINK	84	$57,305
SPECIALTY	232	$57,103
SERVICES	409	$79,269
WHOLESALE	173	$74,468
MISC.	199	$76,010
* TOTAL *	1,367	$711,159

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,503,218	118	$216,995	154	$1,720,213
BLDG. MTL.	79	$537,814	79	$93,981	158	$631,795
GEN. MDSE.	72	$1,701,587	28	$28,569	100	$1,730,156
FOOD	57	$354,250	91	$44,789	148	$399,039
MOTOR VEH.	210	$422,846	93	$119,408	303	$542,254
APPAREL	181	$411,425			181	$411,425
HOME FURN.	162	$293,173	62	$17,148	224	$310,321
EAT DRINK	395	$862,653	116	$141,437	511	$1,004,090
SPECIALTY	637	$615,757	289	$48,623	926	$664,380
SERVICES	1,154	$786,294	611	$164,514	1,765	$950,808
WHOLESALE	325	$1,042,036	239	$267,954	564	$1,309,990
MISC.	366	$447,449	355	$267,315	721	$714,764
* TOTAL *	3,674	$8,978,502	2,081	$1,410,733	5,755	$10,389,235

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED. TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$221,794	39	$221,794
BLDG. MTL.	25	$47,667	47	$74,921	72	$122,588
GEN. MDSE.			24	$114,063	24	$114,063
FOOD	34	$62,811	30	$40,673	64	$103,484
MOTOR VEH.	47	$66,229	75	$53,647	122	$119,876
APPAREL			21	$12,821	21	$12,821
HOME FURN.	32	$37,001	43	$40,744	75	$77,745
EAT DRINK	29	$47,891	91	$107,972	120	$155,863
SPECIALTY	113	$40,067	215	$109,602	328	$149,669
SERVICES	175	$89,611	385	$205,938	560	$295,549
WHOLESALE	44	$31,170	163	$214,260	207	$245,430
MISC.	79	$209,435	193	$131,507	272	$340,942
* TOTAL *	578	$631,882	1,326	$1,327,942	1,904	$1,959,824

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$118,156	73	$118,156
BLDG. MTL.	40	$104,618	55	$88,962	95	$193,580
GEN. MDSE.			23	$12,360	23	$12,360
FOOD	33	$122,960	60	$39,495	93	$162,455
MOTOR VEH.	87	$110,692	92	$81,796	179	$192,488
APPAREL	62	$137,703			62	$137,703
HOME FURN.	57	$61,464	25	$35,651	82	$97,115
EAT DRINK	131	$215,505	117	$79,038	248	$294,543
SPECIALTY	263	$244,063	210	$26,262	473	$270,325
SERVICES	341	$231,235	487	$133,435	828	$364,670
WHOLESALE	87	$211,400	165	$213,922	252	$425,322
MISC.	190	$737,341	205	$99,549	395	$836,890
* TOTAL *	1,291	$2,176,981	1,512	$926,626	2,803	$3,105,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$3,214,429	96	$488,105	178	$3,702,534
BLDG. MTL.	191	$1,185,755	96	$86,955	287	$1,272,710
GEN. MDSE.	93	$3,344,843	32	$39,699	125	$3,384,542
FOOD	238	$1,331,020	72	$29,240	310	$1,360,260
MOTOR VEH.	508	$1,027,007	162	$181,300	670	$1,208,307
APPAREL	373	$1,452,483	20	$1,578	393	$1,454,061
HOME FURN.	299	$759,434	37	$20,285	336	$779,719
EAT DRINK	785	$1,869,774	175	$146,387	960	$2,016,161
SPECIALTY	1,409	$1,822,248	326	$65,989	1,735	$1,888,237
SERVICES	2,430	$2,300,371	618	$125,508	3,048	$2,425,879
WHOLESALE	821	$2,644,090	197	$132,420	1,018	$2,776,510
MISC.	812	$1,419,421	357	$92,984	1,169	$1,512,405
* TOTAL *	8,041	$22,370,875	2,188	$1,410,450	10,229	$23,781,325

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$171,362
BLDG. MTL.	63	$71,299
GEN. MDSE.		
FOOD	28	$46,380
MOTOR VEH.	61	$33,848
APPAREL	22	$10,587
HOME FURN.	36	$24,895
EAT DRINK	105	$71,790
SPECIALTY	205	$53,472
SERVICES	294	$82,111
WHOLESALE	143	$193,187
MISC.	176	$61,412
* TOTAL *	1,186	$820,343

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1985

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$162,310
BLDG. MTL.	35	$57,216	25	$51,319		
GEN. MDSE.						
FOOD						
MOTOR VEH.	50	$47,264	51	$81,687	38	$38,232
APPAREL	20	$20,057	21	$21,316		
HOME FURN.			26	$30,084	23	$33,511
EAT DRINK	51	$56,710	47	$43,496	38	$69,852
SPECIALTY	108	$48,398	86	$39,906	70	$58,262
SERVICES	224	$171,686	166	$256,684	176	$47,359
WHOLESALE	61	$110,159	35	$77,538	54	$155,110
MISC.	103	$249,584	112	$157,369	98	$219,625
* TOTAL *	652	$761,074	569	$759,399	517	$783,961

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$30,498	63	$192,808
BLDG. MTL.	27	$63,543	87	$172,078
GEN. MDSE.				
FOOD				
MOTOR VEH.	49	$37,890	188	$205,073
APPAREL			41	$41,373
HOME FURN.			49	$63,595
EAT DRINK	48	$23,064	184	$193,122
SPECIALTY	130	$25,415	394	$171,981
SERVICES	229	$49,790	795	$525,219
WHOLESALE	107	$91,057	257	$433,864
MISC.	150	$85,357	463	$711,935
* TOTAL *	783	$406,614	2,521	$2,711,048
LATE FILERS (1)	28,150	$8,898,655		
* GRAND TOTAL *	382,236	$581,516,084		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	196	$8,737,286	$309,054	.05%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	2,990	$480,626,710	$19,226,285	3.31%
ELECTRIC AND GAS UTILITIES	2,443	$1,787,219,885	$71,488,020	12.29%
WATER AND SANITATION UTILITIES	2,580	$118,817,514	$4,751,783	.82%
TRANSPORTATION COMPANIES	1,490	$36,045,491	$1,441,746	.25%
* GROUP TOTALS *	9,503	$2,422,709,600	$96,907,834	16.66%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	4,167	$516,421,503	$20,654,909	3.55%
PAINT AND GLASS STORES	942	$45,704,728	$1,828,069	.31%
HARDWARE STORES	3,378	$202,820,862	$8,111,027	1.39%
GARDEN SUPPLY STORES	1,937	$46,083,727	$1,843,321	.32%
MOBILE HOME DEALERS	239	$1,282,141	$51,284	.01%
* GROUP TOTALS *	10,663	$812,312,961	$32,488,610	5.59%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	1,297	$1,013,717,638	$40,548,685	6.97%
VARIETY STORES	1,331	$446,039,873	$17,840,342	3.07%
MISCELLANEOUS GENERAL MERCHANDISE STORES	3,418	$225,183,824	$9,007,142	1.55%
* GROUP TOTALS *	6,046	$1,684,941,335	$67,396,169	11.59%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	6,151	$676,002,941	$27,040,014	4.65%
MEAT AND FISH MARKETS	214	$420,141	$16,763	.00%
FRUIT AND VEGETABLE MARKETS	87	$784,761	$31,387	.01%
CONFECTIONERY STORES	520	$8,111,575	$323,125	.06%
DAIRY PRODUCT STORES	296	$4,836,637	$193,184	.03%
BAKERIES	541	$5,494,971	$219,790	.04%
MISCELLANEOUS FOOD STORES	1,277	$7,423,617	$296,793	.05%
* GROUP TOTALS *	9,086	$703,074,643	$28,121,056	4.84%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	3,667	$203,593,232	$8,164,685	1.40%
AUTOMOTIVE PARTS	4,919	$250,011,365	$10,000,192	1.72%
GAS STATIONS	11,681	$315,245,397	$12,608,863	2.17%
RECREATIONAL VEHICLES	2,285	$59,297,055	$2,371,779	.41%
* GROUP TOTALS *	22,552	$828,147,049	$33,145,519	5.70%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	890	$68,564,854	$2,741,726	.47%
WOMEN'S APPAREL STORES	3,318	$174,252,182	$6,969,777	1.20%
FAMILY AND CHILDREN'S APPAREL STORES	1,983	$103,696,710	$4,146,578	.71%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,056	$110,270,975	$4,409,363	.76%
OTHER APPAREL STORES	1,278	$34,369,367	$1,374,402	.24%
* GROUP TOTALS *	9,525	$491,154,088	$19,641,846	3.38%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,943	$194,741,156	$7,788,535	1.34%
HOME FURNISHING STORES	2,452	$68,591,325	$2,729,035	.47%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,452	$231,845,326	$9,269,861	1.59%
* GROUP TOTALS *	11,847	$495,177,807	$19,787,431	3.40%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	17,810	$1,064,827,691	$42,556,994	7.32%
DRINKING PLACES	9,818	$233,861,412	$9,345,071	1.61%
* GROUP TOTALS *	27,628	$1,298,689,103	$51,902,065	8.93%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,893	$198,477,261	$7,937,314	1.36%
LIQUOR STORES	886	$89,137,662	$3,565,508	.61%
USED MERCHANDISE STORES	7,929	$46,571,362	$1,862,697	.32%
SPORTING GOODS STORES	6,674	$79,548,785	$3,180,474	.55%
BOOKS AND STATIONERY STORES	2,110	$59,987,964	$2,398,623	.41%
JEWELRY STORES	2,464	$105,064,587	$4,202,072	.72%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	9,016	$37,159,926	$1,480,748	.25%
GIFT AND NOVELTY SHOPS	3,469	$58,670,110	$2,345,368	.40%
MAIL ORDER STORES	1,040	$30,980,195	$1,239,182	.21%
VENDING MACHINES	1,090	$48,942,353	$1,956,772	.34%
DIRECT SELLING	7,754	$44,151,417	$1,766,062	.30%
FUEL AND ICE DEALERS	1,452	$62,190,301	$2,487,561	.43%
FLORISTS	2,716	$50,126,698	$2,007,317	.35%
OTHER SPECIALTY SHOPS	16,138	$252,270,874	$10,085,709	1.73%
* GROUP TOTALS *	65,631	$1,163,339,495	$46,515,407	8.00%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,618	$61,191,684	$2,447,507	.42%
HOTELS AND OTHER LODGING PLACES	3,074	$216,535,325	$8,661,245	1.49%
LAUNDRY AND CLEANING	4,295	$79,875,343	$3,157,006	.54%
PHOTOGRAPHIC STUDIOS	2,852	$32,369,408	$1,294,064	.22%
BEAUTY SHOPS	19,392	$104,320,397	$4,171,543	.72%
BARBER SHOPS	4,546	$20,461,967	$817,996	.14%
SHOE REPAIR SHOPS	595	$3,690,510	$147,601	.03%
FUNERAL HOMES	1,769	$45,564,066	$1,794,270	.31%
OTHER PERSONAL SERVICES	2,539	$16,586,894	$662,938	.11%
BUILDING MAINTENANCE	666	$8,409,289	$336,338	.06%
EMPLOYMENT AGENCIES	254	$6,540,332	$261,612	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	6,696	$196,863,744	$7,874,222	1.35%
AUTOMOBILE RENTAL AND STORAGE	498	$22,528,116	$901,101	.15%
AUTOMOBILE REPAIR AND SERVICES	18,338	$274,089,707	$10,960,774	1.88%
ELECTRICAL REPAIR	4,349	$61,037,425	$2,440,984	.42%
WATCH, JEWELRY REPAIR	238	$1,260,841	$50,427	.01%
FURNITURE REPAIR	3,555	$9,268,457	$370,660	.06%
MISCELLANEOUS REPAIR	13,761	$163,301,942	$6,531,529	1.12%
MOTION PICTURE THEATRES	810	$36,293,625	$1,451,475	.25%
AMUSEMENT PARKS AND SERVICES	8,023	$168,265,150	$6,728,297	1.16%
EDUCATION INSTITUTIONS	1,101	$23,517,774	$940,760	.16%
OTHER SERVICES	4,153	$111,173,769	$4,446,468	.76%
* GROUP TOTALS *	105,122	$1,663,145,765	$66,448,817	11.43%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	1,485	$63,782,898	$2,551,095	.44%
FURNITURE AND HOME FURNISHINGS	153	$5,116,468	$204,655	.04%
CONSTRUCTION MATERIALS	6,464	$429,117,366	$17,130,362	2.95%
FARM AND CONSTRUCTION MACHINERY	12,568	$922,760,766	$36,907,628	6.35%
MISCELLANEOUS DURABLE GOODS	1,333	$49,925,046	$1,996,992	.34%
APPAREL, PIECE GOODS	132	$6,278,239	$251,134	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,101	$35,792,366	$1,431,638	.25%
MISCELLANEOUS NONDURABLE GOODS	11,041	$327,485,108	$13,111,636	2.25%
* GROUP TOTALS *	34,277	$1,840,258,257	$73,585,140	12.65%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	2,817	$29,310,509	$1,172,325	.20%
MINING	375	$29,806,718	$1,192,234	.21%
GENERAL CONTRACTORS	5,136	$79,285,016	$3,171,393	.55%
PLUMBING AND HEATING CONTRACTORS	6,384	$132,299,618	$5,289,713	.91%
PAINTING CONTRACTORS	2,824	$17,661,919	$706,465	.12%
ELECTRICAL CONTRACTORS	4,729	$89,084,376	$3,563,343	.61%
CARPENTRY CONTRACTORS	3,264	$25,879,231	$1,035,105	.18%
OTHER SPECIAL TRADE CONTRACTORS	4,138	$75,825,536	$3,032,948	.52%
FOOD MANUFACTURERS	784	$10,437,503	$417,245	.07%
APPAREL AND TEXTILE MANUFACTURERS	183	$6,096,787	$243,873	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	974	$29,270,726	$1,170,725	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	859	$10,624,496	$424,979	.07%
COMMERCIAL PRINTERS	2,507	$97,539,792	$3,901,337	.67%
NONMETALLIC PRODUCT MANUFACTURERS	1,249	$64,601,739	$2,584,058	.44%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,704	$167,566,130	$6,702,602	1.15%
MISCELLANEOUS MANUFACTURERS	676	$20,166,207	$806,644	.14%
TEMPORARY RETAILERS	2,405	$23,815,283	$953,492	.16%
* GROUP TOTALS *	42,008	$909,271,586	$36,368,481	6.25%
* LATE FILERS * (1)	28,150	$221,261,024	$8,898,655	1.53%
** GRAND TOTAL **	382,236	$14,542,219,999	$581,516,084	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
FISCAL YEAR ENDING MARCH, 1985

# COUNTY	UNITS	AMOUNT
01 ADAIR	1,786	261,760.65
02 ADAMS	1,192	122,310.82
03 ALLAMAKEE	2,938	393,175.93
04 APPANOOSE	3,250	336,417.45
05 AUDUBON	1,474	214,091.81
06 BENTON	4,840	618,233.21
07 BLACK HAWK	28,334	3,787,381.05
08 BOONE	5,807	780,471.61
09 BREMER	4,987	682,916.34
10 BUCHANAN	4,319	543,023.46
11 BUENA VISTA	4,197	600,015.07
12 BUTLER	3,572	452,019.73
13 CALHOUN	2,354	348,807.24
14 CARROLL	4,310	685,375.83
15 CASS	3,659	507,756.33
16 CEDAR	3,941	580,978.55
17 CERRO GORDO	11,498	1,597,603.16
18 CHEROKEE	3,158	436,867.69
19 CHICKASAW	3,195	393,009.68
20 CLARKE	1,810	209,602.28
21 CLAY	3,779	539,029.52
22 CLAYTON	4,008	531,112.63
23 CLINTON	11,982	1,622,433.33
24 CRAWFORD	4,005	525,616.78
25 DALLAS	6,987	945,799.29
26 DAVIS	1,915	216,004.77
27 DECATUR	1,792	206,529.74
28 DELAWARE	3,681	529,517.94
29 DES MOINES	10,351	1,303,449.40
30 DICKINSON	3,429	504,460.96
31 DUBUQUE	18,241	2,693,232.10
32 EMMET	2,486	348,619.30
33 FAYETTE	4,550	611,432.46
34 FLOYD	4,018	508,565.94
35 FRANKLIN	2,602	386,063.89
36 FREMONT	1,809	261,139.22
37 GREENE	2,509	317,929.73
38 GRUNDY	2,722	442,710.85
39 GUTHRIE	2,398	312,683.73
40 HAMILTON	3,797	527,751.97
41 HANCOCK	2,754	400,545.73
42 HARDIN	4,630	639,514.28
43 HARRISON	3,320	437,714.77
44 HENRY	4,152	555,659.48
45 HOWARD	2,060	277,861.74
46 HUMBOLDT	2,416	327,311.00
47 IDA	1,744	264,924.65
48 IOWA	3,239	500,831.87
49 JACKSON	4,763	553,186.77
50 JASPER	8,480	1,144,222.28
51 JEFFERSON	4,263	637,532.27
52 JOHNSON	15,599	2,668,272.39
53 JONES	4,013	562,891.84
54 KEOKUK	2,767	368,887.92
55 KOSSUTH	3,965	588,962.71
56 LEE	9,547	1,306,687.79
57 LINN	38,608	5,803,496.81
58 LOUISA	2,931	354,465.17
59 LUCAS	2,222	289,972.84
60 LYON	2,232	311,094.49
61 MADISON	2,769	336,585.95
62 MAHASKA	4,941	657,679.84
63 MARION	6,392	897,707.13
64 MARSHALL	9,501	1,300,430.49
65 MILLS	2,943	388,381.78
66 MITCHELL	2,203	296,380.20
67 MONONA	2,213	287,374.69
68 MONROE	1,960	265,702.95
69 MONTGOMERY	2,905	399,977.56
70 MUSCATINE	11,219	1,524,194.76
71 O'BRIEN	3,109	460,602.12
72 OSCEOLA	1,462	217,960.09
73 PAGE	3,566	467,636.70
74 PALO ALTO	2,185	306,236.04
75 PLYMOUTH	4,707	777,538.96
76 POCAHONTAS	1,965	300,412.22
77 POLK	78,720	14,124,914.41
78 POTTAWATTAMIE	21,231	3,033,880.72
79 POWESHIEK	4,002	601,474.93
80 RINGGOLD	1,083	126,286.43
81 SAC	2,523	373,664.11
82 SCOTT	35,000	5,501,346.60
83 SHELBY	2,656	394,854.75
84 SIOUX	5,746	845,338.08
85 STORY	12,753	1,942,667.53
86 TAMA	3,977	546,018.97
87 TAYLOR	1,500	172,434.04
88 UNION	2,821	331,913.39
89 VAN BUREN	1,809	201,378.00
90 WAPELLO	9,795	1,111,031.32
91 WARREN	8,527	1,143,641.48
92 WASHINGTON	4,450	593,488.05
93 WAYNE	1,384	170,450.68
94 WEBSTER	9,335	1,290,991.47
95 WINNEBAGO	2,870	423,451.45
96 WINNESHIEK	3,960	561,090.80
97 WOODBURY	22,329	3,117,041.88
98 WORTH	1,840	246,933.43
99 WRIGHT	3,368	532,715.64
00 MOTOR VEHICLE	36	11,839.79
TOTALS	627,142	$91,163,587.67

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	162	$3,521,080	$140,843	.22%
ELECTRIC AND GAS UTILITIES	99	$71,033,864	$2,841,356	4.40%
WATER AND SANITATION UTILITIES	13	$2,875,348	$115,014	.18%
TRANSPORTATION COMPANIES	208	$55,750,936	$2,230,041	3.45%
* GROUP TOTALS *	482	$133,181,228	$5,327,254	8.24%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	493	$19,389,093	$775,483	1.20%
PAINT AND GLASS STORES	40	$394,073	$15,765	.02%
HARDWARE STORES	97	$1,580,777	$63,232	.10%
GARDEN SUPPLY STORES	55	$368,010	$14,720	.02%
MOBILE HOME DEALERS	16	$1,992	$79	.00%
* GROUP TOTALS *	701	$21,733,945	$869,279	1.34%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	21	$44,029,045	$1,761,163	2.72%
VARIETY STORES	16	$3,912,047	$156,482	.24%
MISCELLANEOUS GENERAL MERCHANDISE STORES	19	$372,799	$14,911	.02%
* GROUP TOTALS *	56	$48,313,891	$1,932,556	2.99%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	34	$568,120	$23,524	.04%
MEAT AND FISH MARKETS	7	$84,067	$3,363	.01%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	3	$0	$0	.00%
DAIRY PRODUCT STORES	4	$65,341	$2,613	.00%
BAKERIES	4	$17,357	$694	.00%
MISCELLANEOUS FOOD STORES	38	$556,108	$22,244	.03%
* GROUP TOTALS *	90	$1,310,993	$52,438	.08%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	50	$1,128,117	$45,125	.07%
AUTOMOTIVE PARTS	251	$6,451,777	$258,073	.40%
GAS STATIONS	137	$5,437,234	$217,490	.34%
RECREATIONAL VEHICLES	44	$895,557	$35,824	.06%
* GROUP TOTALS *	482	$13,912,685	$556,512	.86%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	13	$104,752	$4,191	.01%
WOMEN'S APPAREL STORES	66	$626,803	$25,071	.04%
FAMILY AND CHILDREN'S APPAREL STORES	27	$806,059	$32,242	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	66	$2,306,906	$92,273	.14%
OTHER APPAREL STORES	45	$291,959	$11,678	.02%
* GROUP TOTALS *	217	$4,136,479	$165,455	.26%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	275	$4,452,952	$178,117	.28%
HOME FURNISHING STORES	208	$21,253,646	$850,140	1.32%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	423	$14,189,419	$567,573	.88%
* GROUP TOTALS *	906	$39,896,017	$1,595,830	2.47%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	97	$1,835,486	$73,420	.11%
DRINKING PLACES	1	$0	$0	.00%
* GROUP TOTALS *	98	$1,835,486	$73,420	.11%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	30	$1,740,271	$69,610	.11%
LIQUOR STORES	4	$268,129	$10,726	.02%
USED MERCHANDISE STORES	88	$1,295,500	$51,822	.08%
SPORTING GOODS STORES	55	$315,433	$12,618	.02%
BOOKS AND STATIONERY STORES	123	$2,555,973	$102,240	.16%
JEWELRY STORES	75	$1,413,772	$56,552	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	147	$1,297,538	$51,902	.08%
GIFT AND NOVELTY SHOPS	66	$2,997,178	$119,890	.19%
MAIL ORDER STORES	112	$16,193,436	$647,735	1.00%
VENDING MACHINES	147	$2,071,983	$82,833	.13%
DIRECT SELLING	544	$27,545,110	$1,101,804	1.70%
FUEL AND ICE DEALERS	146	$1,669,141	$66,767	.10%
FLORISTS	13	$8,300	$331	.00%
OTHER SPECIALTY SHOPS	921	$56,429,486	$2,259,325	3.50%
* GROUP TOTALS *	2,471	$115,861,250	$4,634,155	7.17%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	302	$6,144,782	$245,790	.38%
HOTELS AND OTHER LODGING PLACES	31	$359,038	$14,362	.02%
LAUNDRY AND CLEANING	164	$8,384,093	$318,447	.49%
PHOTOGRAPHIC STUDIOS	148	$1,625,251	$65,014	.10%
BEAUTY SHOPS	12	$79,215	$3,167	.00%
BARBER SHOPS	3	$34,333	$1,373	.00%
SHOE REPAIR SHOPS	4	$3,923	$157	.00%
FUNERAL HOMES	8	$9,898	$396	.00%
OTHER PERSONAL SERVICES	66	$1,852,565	$74,104	.11%
BUILDING MAINTENANCE	78	$3,097,390	$123,895	.19%
EMPLOYMENT AGENCIES	7	$1,241	$50	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	2,668	$163,419,074	$6,536,745	10.11%
AUTOMOBILE RENTAL AND STORAGE	111	$984,642	$39,383	.06%
AUTOMOBILE REPAIR AND SERVICES	123	$10,892,622	$435,701	.67%
ELECTRICAL REPAIR	164	$2,421,273	$96,855	.15%
WATCH, JEWELRY REPAIR	4	$0	$0	.00%
FURNITURE REPAIR	10	$23,254	$930	.00%
MISCELLANEOUS REPAIR	349	$6,530,223	$260,834	.40%
MOTION PICTURE THEATRES	57	$5,950,973	$238,038	.37%
AMUSEMENT PARKS AND SERVICES	93	$529,366	$21,176	.03%
EDUCATION INSTITUTIONS	13	$80,604	$3,224	.00%
OTHER SERVICES	134	$2,011,888	$80,474	.12%
* GROUP TOTALS *	4,549	$214,435,648	$8,560,115	13.24%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	220	$5,671,202	$226,848	.35%
FURNITURE AND HOME FURNISHINGS	118	$2,066,352	$82,654	.13%
CONSTRUCTION MATERIALS	1,961	$70,531,758	$2,820,855	4.36%
FARM AND CONSTRUCTION MACHINERY	5,177	$252,898,110	$10,115,943	15.65%
MISCELLANEOUS DURABLE GOODS	382	$12,848,749	$513,955	.80%
APPAREL, PIECE GOODS	73	$1,812,434	$72,494	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	287	$7,936,088	$317,442	.49%
MISCELLANEOUS NONDURABLE GOODS	1,390	$68,016,170	$2,720,607	4.21%
* GROUP TOTALS *	9,608	$421,780,863	$16,870,798	26.10%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	139	$2,126,034	$85,040	.13%
MINING	44	$2,668,620	$106,744	.17%
GENERAL CONTRACTORS	1,019	$21,951,880	$878,088	1.36%
PLUMBING AND HEATING CONTRACTORS	328	$7,979,765	$319,165	.49%
PAINTING CONTRACTORS	64	$476,367	$19,056	.03%
ELECTRICAL CONTRACTORS	249	$6,303,373	$252,139	.39%
CARPENTRY CONTRACTORS	94	$849,028	$33,962	.05%
OTHER SPECIAL TRADE CONTRACTORS	897	$16,487,391	$659,494	1.02%
FOOD MANUFACTURERS	268	$16,882,265	$675,294	1.04%
APPAREL AND TEXTILE MANUFACTURERS	180	$5,525,511	$221,016	.34%
FURNITURE, WOOD AND PAPER MANUFACTURERS	671	$24,176,610	$967,070	1.50%
PUBLISHERS OF BOOKS AND NEWSPAPERS	124	$8,857,794	$354,316	.55%
COMMERCIAL PRINTERS	292	$34,760,226	$1,390,411	2.15%
NONMETALLIC PRODUCT MANUFACTURERS	1,358	$66,142,132	$2,645,690	4.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,778	$301,108,890	$12,044,345	18.63%
MISCELLANEOUS MANUFACTURERS	803	$64,885,606	$2,595,419	4.02%
TEMPORARY RETAILERS	161	$4,644,705	$178,968	.28%
* GROUP TOTALS *	10,466	$585,826,217	$23,426,217	36.24%
* LATE FILERS * (1)	1,437	$14,335,678	$573,411	.89%
** GRAND TOTAL **	31,563	$1,616,560,380	$64,637,440	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

(1) Totals are not directly comparable to previous periods due to the exclusion of late filers from the last quarter of fiscal year 1984.

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1985

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,494	$1,510,743
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	3,960	$12,367,572
UTILITIES, COMMUNICATION, AND TRANSPORTATION	2,080	$2,597,043
VENDORS (WHOLESALE AND RETAIL)	3,935	$2,195,176
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	3,965	$1,389,556
SERVICES (OTHER THAN PROFESSIONAL)	2,396	$742,330
MISCELLANEOUS	561	$400,228
** GRAND TOTAL **	19,391	$21,202,648

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1985

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	76	$13,679	JONES	119	$79,097
ADAMS	30	$10,302	KEOKUK	69	$14,820
ALLAMAKEE	122	$11,007	KOSSUTH	126	$23,390
APPANOOSE	54	$129,655	LEE	325	$952,755
AUDUBON	37	$928	LINN	1,244	$2,746,608
BENTON	125	$19,664	LOUISA	72	$31,405
BLACK HAWK	881	$1,648,002	LUCAS	42	$32,317
BOONE	143	$59,424	LYON	109	$13,261
BREMER	144	$58,912	MADISON	42	$6,405
BUCHANAN	105	$19,430	MAHASKA	137	$97,625
BUENA VISTA	138	$27,953	MARION	130	$168,947
BUTLER	98	$5,599	MARSHALL	285	$477,967
CALHOUN	58	$12,195	MILLS	50	$15,328
CARROLL	189	$97,018	MITCHELL	111	$25,178
CASS	143	$67,263	MONONA	90	$7,197
CEDAR	121	$16,183	MONROE	65	$20,364
CERRO GORDO	485	$254,868	MONTGOMERY	98	$68,977
CHEROKEE	70	$16,592	MUSCATINE	268	$657,919
CHICKASAW	94	$184,111	OBRIEN	160	$20,791
CLARKE	23	$3,376	OSCEOLA	66	$12,174
CLAY	193	$55,518	PAGE	180	$20,329
CLAYTON	130	$68,034	PALO ALTO	82	$17,187
CLINTON	321	$405,813	PLYMOUTH	113	$54,762
CRAWFORD	134	$82,000	POCAHONTAS	111	$25,696
DALLAS	148	$57,706	POLK	2,353	$4,031,409
DAVIS	59	$17,515	POTTAWATTAMIE	506	$207,720
DECATUR	27	$5,673	POWESHIEK	143	$151,581
DELAWARE	84	$24,358	RINGGOLD	31	$650
DES MOINES	365	$270,543	SAC	126	$19,656
DICKINSON	110	$37,995	SCOTT	960	$1,342,787
DUBUQUE	795	$1,244,947	SHELBY	152	$85,679
EMMET	114	$55,656	SIOUX	216	$130,238
FAYETTE	125	$39,471	STORY	396	$201,112
FLOYD	152	$87,674	TAMA	96	$128,955
FRANKLIN	107	$40,771	TAYLOR	33	$1,084
FREMONT	69	$33,199	UNION	65	$42,977
GREENE	89	$8,600	VAN BUREN	46	$12,582
GRUNDY	119	$36,515	WAPELLO	244	$872,489
GUTHRIE	76	$10,681	WARREN	107	$38,516
HAMILTON	173	$201,268	WASHINGTON	138	$27,614
HANCOCK	89	$42,896	WAYNE	63	$14,653
HARDIN	251	$79,334	WEBSTER	292	$165,729
HARRISON	73	$14,050	WINNEBAGO	105	$410,726
HENRY	128	$57,311	WINNESHIEK	116	$87,984
HOWARD	87	$9,728	WOODBURY	663	$533,237
HUMBOLDT	95	$44,561	WORTH	58	$7,279
IDA	63	$30,419	WRIGHT	121	$48,295
IOWA	92	$327,797			
JACKSON	126	$46,853	OUT OF STATE	4	$3,013
JASPER	193	$293,809			
JEFFERSON	96	$125,482			
JOHNSON	439	$533,846	GRAND TOTAL	19,391	$21,202,648